



# Not contracted-out contributions for employers

Important changes to National Insurance System,  
please read instruction pages carefully.

Use from  
6 April 2000 to  
5 April 2001

# Save money - avoid errors

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You may find this checklist useful when completing your end of year returns:

- have you used the correct National Insurance tables, or percentage rates - are they for the current year?
- do you hold a valid certificate (CA4139, CF383 or CF380A) for every married woman or widow for whom you deduct category B, E or G reduced rate contributions? If not, deduct full rate contributions at category A, D or F
- have you any employees nearing state pension age? Check their date of birth before you decide which contribution category letter to use. Use category C for employees for whom you hold a valid age exemption certificate
- when completing your P14s:
  - have you shown the employee's full name, National Insurance number and, where known, address and date of birth?
  - is the correct category of contribution shown? This is usually either A, B, C, D, E, F or G
  - have you any Class 1A to enter? This should be shown as category Y and no earnings figure should be recorded in columns 1a, 1b, 1c or 1d. Record details of your Class 1A National Insurance contributions payment in column 1e
  - are you entitled to claim any National Insurance contributions Holiday? If so, this should be shown as category P. No earnings figures should be recorded in columns 1a, 1b, 1c or 1d. Record the total National Insurance contributions Holiday claimed in respect of the employee in column 1e of the P14
  - for category C contributions, do not record an earnings figure in columns 1a, 1b, 1c or 1d
  - have you checked that your addition is correct before entering the contribution amounts?
- is the information from every P14 summarised on your P35?
- do you operate a company pension scheme that is contracted-out of the State Earnings Related Pension Scheme? If so, don't forget to show your Employer's Contracted-out Number on your P35
- reminder - if the contribution category is F, G or S, or mariners' equivalent, don't forget to show the relevant Scheme Contracted-out Number on the P14.

Something you may wish to consider throughout the year to make sure the correct information is held:

- make sure your staff know they must notify you and the Inland Revenue National Insurance Contributions Office of any change in circumstances, for example, change of address, change of name and particularly divorce if they pay category B, E or G contributions.

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## *Changes for the 2000/2001 tax year*

At the time this leaflet was printed, changes in the rates of National Insurance contributions for the 2000/2001 tax year were still subject to Parliamentary approval. Should Parliamentary approval not be obtained, the Inland Revenue will inform you of any further changes before 6 April 2000.

# Important changes to the National Insurance system announced by the Chancellor of the Exchequer in his Budget Statement of 9 March 1999

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## General

In his Budget Statement of March 1999, the Chancellor of the Exchequer announced changes to the way in which Class 1 National Insurance contributions for employees and employers will be calculated, recorded and reported from 6 April 2000. These changes follow on from those announced by the Chancellor on 17 March 1998. The layout of these tables has been amended to reflect those changes. Details of the changes are as follows:

## Employees

Introduction of a 'nil rate band' for primary National Insurance contributions on earnings at the Lower Earnings Limit, up to and including the Employee Earnings Threshold. This will mean that employees will not start to pay their share of National Insurance contributions until their earnings exceed the Employee's Earnings Threshold.

*The Lower Earnings Limit for 2000/2001 is £67.00 per week*

*The Employee's Earnings Threshold for 2000/2001 is £76.00 per week*

*The Upper Earnings Limit for 2000/2001 is £535.00 per week.*

National Insurance contributions will be due on all earnings above the Employee's Earnings Threshold, up to and including the Upper Earnings Limit, at 10% in employment which is not contracted-out of the State Earnings Related Pension Scheme and at 8.4% in employment which is contracted-out of the State Earnings Related pension Scheme.

### *For example:*

*Weekly earnings of £67.00, employee National Insurance contributions due = NIL*

*Weekly earnings of £68.00, employee National Insurance contributions due = NIL*

*Weekly earnings of £76.00, employee National Insurance contributions due = NIL*

*Weekly earnings of £77.00, employee National Insurance contributions due = £0.10 (£77 - £76 = £1 x 10% = £0.10)\*.*

## Employers

Employers will not start to pay their share of National Insurance contributions until earnings exceed the Employer's Earnings Threshold.

*The Employer's Earnings Threshold for 2000/2001 is £84.00 per week.*

National Insurance contributions will be due on all earnings above the Employer's Earnings Threshold, at 12.2% in employment which is not contracted-out of the State Earnings Related Pension Scheme, 9.2% in employment which is in a COSR scheme, and at 11.6% in employment which is in a contracted-out Money Purchase Scheme.

### *For example:*

*Weekly earnings of £67.00, employer National Insurance contributions due = NIL*

*Weekly earnings of £68.00, employer National Insurance contributions due = NIL*

*Weekly earnings of £84.00, employer National Insurance contributions due = NIL*

*Weekly earnings of £85.00, employer National Insurance contributions due = £0.12 (£85 - £84 = £1 x 12.2% = £0.12)\*.*

For instructions on how to complete form P11, see the *Employer's Quick Guide to PAYE and NICs*, CWG1, an example form P11 is also shown on page 6.

*\* Exact % method used in calculation.*

# Using these tables to work out National Insurance contributions

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## Introduction

You can work out National Insurance contributions by using either:

- these tables **or**
- the exact percentage method.

For information about using the exact percentage method, please see CWG1, Card 11.

For general information about National Insurance contributions, see the *Employer's Quick Guide to PAYE and NICs*, CWG1.

## Are you using the right tables?

**Only** use these tables between **6 April 2000** and **5 April 2001**, ie the 2000/2001 tax year.

Only use the tables in this leaflet for employees who are employed in the 2000/2001 tax year, and for whom National Insurance contributions are payable under contribution Table letter A, B or C.

For further information about contribution Table letters, see CWG1, Card 11.

If there is no table in this leaflet for a particular employee, you must use a table from a different leaflet.

## About these tables

The three different sets of tables under letters A, B and C each contain two tables, for:

- weekly pay intervals **and**
- monthly pay intervals.

The letters A, B and C correspond with the contribution Table letter under which National Insurance contributions are payable.

## Identifying the correct table to use

### *Table A*

Use this table for:

- all male employees aged 16 to 64 and in not contracted-out employment
- all female employees aged 16 to 59 who are in not contracted-out employment and paying standard rate employee's National Insurance contributions **and**
- any employee with an Appropriate Personal Pension.

### *Table B*

Use this table for married women or widows:

- aged under 60 in not contracted-out employment **and**
- who are entitled to pay employee's contributions at the reduced rate.

For these women, you **must** have a **valid**:

- form CA4139 or CF383, Certificate of Election **or**
- form CF380A, Certificate of Reduced Liability.

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## Table C

Use this table for:

- men aged 65 or over and women aged 60 or over, for whom you hold a valid certificate CA4140 or CF384 **and**
- employees who are in not contracted-out employment, for whom you hold form CA2700 allowing them to defer paying employee's contributions.

## How to use these tables

Step	Action
------	--------

- |   |  |
|---|--|
| 1 | decide which table (A, B or C and weekly/monthly) is appropriate for the employee  |
| 2 | look up the employee's gross pay in the left hand column of the table. If the exact amount is not shown, use the lower amount closest to the exact gross pay |
| 3 | record the figures in each column of the table onto the employee's Deductions Working Sheet, form P11. See the example on page 6                             |

## Adapting these tables for pay intervals other than weekly or monthly

If the employee is paid in multiples of a week or month:

Step	Action
------	--------

- |   |   |
|---|---|
| 1 | divide the pay into equal weekly or monthly amounts to get an average weekly or monthly amount                          |
| 2 | find the amount of contributions due for the average weekly or monthly amount   |
| 3 | multiply the amount of National Insurance contributions by the number of weeks or months that the earnings are paid for |
| 4 | record the multiplied amounts on their Deductions Working Sheet, form P11   |

To adapt these tables to work out National Insurance contributions for a company director, see CWG1, Card 12.

## General information

The first earnings figure in each table is the next amount above the Lower Earnings Limit (£67 weekly or £291 monthly). This is because earnings between the Lower Earnings Limit and the Employee's Earnings Threshold must be recorded on form P11 and P14 to protect the employee's entitlement to benefit, even though no NICs are due on those earnings.

The last earnings figure in each table is the Upper Earnings Limit (£535 weekly or £2319 monthly). This is because no employee's contributions are due on those earnings above the Upper Earnings Limit.

The employee pays no contributions on earnings between the Lower Earnings Limit and the Employee's Earnings Threshold (£76 weekly or £329 monthly).

The employer pays no contributions on earnings between the Lower Earnings Limit and the Employer's Earnings Threshold (£84 weekly or £365 monthly).

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The employer pays contributions on **all** earnings **above** the Employer's Earnings Threshold, **including** those which exceed the Upper Earnings Limit.

The figures in the left hand column of each table show steps between the Lower and Upper Earnings Limits. The National Insurance contribution liability for each step is calculated at the mid-point of the step so you and your employee may pay slightly more or less than if you used the exact percentage method.

The figures shown in each table are based on the earnings limits and percentage rates shown on page 5.

## Where can I get more copies of these tables?

If you need more copies, please contact the Employer's Orderline on **0845 7 646 646**. Additional copies of these tables may be obtained from your nearest Inland Revenue (National Insurance) office.

## Changes to your circumstances

If you change your business address or no longer need tables, please notify the Pay As You Earn section of your local Inspector of Taxes, quoting your Pay As You Earn reference number.

## Employer's Helpline

For the price of a local call, you can now telephone one number to obtain expert guidance on all aspects of National Insurance including Statutory Sick Pay and Statutory Maternity Pay, general PAYE inclusive of P11D, Tax Credits, Student Loan repayments and basic VAT registration.

**Call now on 0845 7 143 143**

The service is available for PAYE, P11D, TAX CREDITS AND STUDENT LOAN REPAYMENTS ENQUIRIES:

Monday to Friday from 8.00 to 20.00

Saturdays, Sundays and Bank Holidays from 8.00 to 17.00  
(Except Christmas Day, Boxing Day and New Years Day)

Service is available for National Insurance, Statutory Sick Pay and Statutory Maternity Pay enquiries from Monday to Friday from 8.30 to 17.00

Customers with hearing and/or speech difficulties, who have a textphone, can call on 0845 7 419 402 - Monday to Friday from 8.30 to 17.00

Random calls are listened to/recorded for training purposes and maintaining standards. These tapes are erased after use. If you do not want to have your call recorded, please tell the operator. These procedures comply with OFTEL regulations.

## Earnings limits and National Insurance contribution rates

Earnings limits	Employee's contribution			Employer's contribution
	Contribution Table letter A	Contribution Table letter B	Contribution Table letter C	Table letters A, B and C
Below £67.00 weekly or Below £291.00 monthly or Below £3484.00 yearly	Nil	Nil	Nil	Nil
£67.00 to £76.00 weekly or £291.00 to £329.00 monthly or £3484.00 to £3952.00 yearly	0%	0%	Nil	0%
£76.01 to £84.00 weekly or £329.01 to £365.00 monthly or £3952.01 to £4385.00 yearly	10% on earnings above the Employee's Earnings Threshold	3.85% on earnings above the Employee's Earnings Threshold	Nil	0%
£84.01 to £535.00 weekly or £365.01 to £2319.00 monthly or £4385.01 to £27820.00 yearly			Nil	12.2% on earnings above the Employer's Earnings Threshold
Over £535.00 weekly or over £2319.00 monthly or over £27820.00 yearly	10% on earnings above the Employee's Earnings Threshold, up to and including the UEL then NIL on earnings above the UEL	3.85% on earnings above the Employee's Earnings Threshold, up to and including the UEL then NIL on earnings above the UEL	Nil	12.2% on all earnings above the Employer's Earnings Threshold

# An example of working out National Insurance contributions using these tables and recording figures on form P11

## Example

A monthly paid male employee in not contracted-out employment earns £889.90, payable on 30 April 2000 (tax month 1).

National Insurance contributions are due under Monthly Table letter A. The nearest lower figure to £889.90 is £887. Record the figures shown in the table onto the employee's form P11.

## Extract from Monthly table A

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of <i>employee's</i> and <i>employer's</i> contributions payable	Employee's contributions payable	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	
£	£	£	£	£	£ P	£ P	£ P
887	291	38	36	522	119.93	56.00	63.93

## Extract from Form P11

		National Insurance contributions										Note: LEL = Lower Earnings Limit, UEL = Upper Earnings Limit		
Month no	Week no	Earnings details				Contribution details				Rebate details		Statutory Sick Pay in the week or month included in column 2	Statutory Maternity Pay in the week or month included in column 2	Student Loan Deductions
		Earnings at the LEL (where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of <i>employee's</i> and <i>employer's</i> contributions payable	Employee's contributions payable	NIC rebate due in amount in column 1b	NIC rebate due on the sum of the amounts in columns 1b and 1c					
		1a	1b	1c	1d	1e	1f	1g	1h	1i	1j	1k		
		£	£	£	£	£ p	£ p	£ p	£ p	£ p	£ p	£		
1	1													
	2													
	3													
1	4	291	38	36	522	119.93	56.00							

For tips on completing form P11, see CWG1, Card 11.

For an example of a completed form P11, see CWG1, Card 8.

# Weekly table for not contracted-out standard rate contributions for use from 6 April 2000 to 5 April 2001

Contribution table letter



## Use this table for:

- employees who are age 16 or over and under State pension age (65 for men, 60 for women)
- employees who have an Appropriate Personal Pension.

## Do not use this table for:

- married women or widows who have the right to pay reduced rate employee's contributions, see Table B
- employees who are State pension age or over, see Table C
- employees for whom you hold form CA2700, see Table C.

## Completing Deductions Working Sheet, form P11 or substitute:

- enter 'A' in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in columns 1a-1f of the table to columns 1a-1f of form P11 on the line next to the tax week in which the employee is paid.

If the exact gross pay is not shown in the table, use the next smaller figure shown.

The figures in the left hand column of each table show steps between the Lower Earnings Limit and the Upper Earnings Limit. The National Insurance contributions liability for each step is calculated at the mid-point of the steps so you and your employee may pay slightly more or less than if you used the exact percentage method.

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1f	
£	£	£	£	£	£ P	£ P	£ P
Up to and including 66.99	No NIC Liability, make no entries on forms P11 and P14						
67	67	0	0	0	0.00	0.00	0.00
68	67	1	0	0	0.00	0.00	0.00
69	67	2	0	0	0.00	0.00	0.00
70	67	3	0	0	0.00	0.00	0.00
71	67	4	0	0	0.00	0.00	0.00
72	67	5	0	0	0.00	0.00	0.00
73	67	6	0	0	0.00	0.00	0.00
74	67	7	0	0	0.00	0.00	0.00
75	67	8	0	0	0.00	0.00	0.00
76	67	9	0	0	0.00	0.00	0.00
77	67	9	1	0	0.15	0.15	0.00
78	67	9	2	0	0.25	0.25	0.00
79	67	9	3	0	0.35	0.35	0.00
80	67	9	4	0	0.45	0.45	0.00
81	67	9	5	0	0.55	0.55	0.00
82	67	9	6	0	0.65	0.65	0.00
83	67	9	7	0	0.75	0.75	0.00
84	67	9	8	0	0.85	0.85	0.00
85	67	9	8	1	1.13	0.95	0.18
86	67	9	8	2	1.35	1.05	0.30
87	67	9	8	3	1.58	1.15	0.43
88	67	9	8	4	1.80	1.25	0.55
89	67	9	8	5	2.02	1.35	0.67
90	67	9	8	6	2.24	1.45	0.79
91	67	9	8	7	2.46	1.55	0.91
92	67	9	8	8	2.69	1.65	1.04
93	67	9	8	9	2.91	1.75	1.16
94	67	9	8	10	3.13	1.85	1.28
95	67	9	8	11	3.35	1.95	1.40
96	67	9	8	12	3.57	2.05	1.52

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£	£	£	£ P	£ P	£ P
97	67	9	8	13	3.80	2.15	1.65
98	67	9	8	14	4.02	2.25	1.77
99	67	9	8	15	4.24	2.35	1.89
100	67	9	8	16	4.46	2.45	2.01
101	67	9	8	17	4.68	2.55	2.13
102	67	9	8	18	4.91	2.65	2.26
103	67	9	8	19	5.13	2.75	2.38
104	67	9	8	20	5.35	2.85	2.50
105	67	9	8	21	5.57	2.95	2.62
106	67	9	8	22	5.79	3.05	2.74
107	67	9	8	23	6.02	3.15	2.87
108	67	9	8	24	6.24	3.25	2.99
109	67	9	8	25	6.46	3.35	3.11
110	67	9	8	26	6.68	3.45	3.23
111	67	9	8	27	6.90	3.55	3.35
112	67	9	8	28	7.13	3.65	3.48
113	67	9	8	29	7.35	3.75	3.60
114	67	9	8	30	7.57	3.85	3.72
115	67	9	8	31	7.79	3.95	3.84
116	67	9	8	32	8.01	4.05	3.96
117	67	9	8	33	8.24	4.15	4.09
118	67	9	8	34	8.46	4.25	4.21
119	67	9	8	35	8.68	4.35	4.33
120	67	9	8	36	8.90	4.45	4.45
121	67	9	8	37	9.12	4.55	4.57
122	67	9	8	38	9.35	4.65	4.70
123	67	9	8	39	9.57	4.75	4.82
124	67	9	8	40	9.79	4.85	4.94
125	67	9	8	41	10.01	4.95	5.06
126	67	9	8	42	10.23	5.05	5.18
127	67	9	8	43	10.46	5.15	5.31
128	67	9	8	44	10.68	5.25	5.43
129	67	9	8	45	10.90	5.35	5.55
130	67	9	8	46	11.12	5.45	5.67
131	67	9	8	47	11.34	5.55	5.79
132	67	9	8	48	11.57	5.65	5.92
133	67	9	8	49	11.79	5.75	6.04
134	67	9	8	50	12.01	5.85	6.16
135	67	9	8	51	12.23	5.95	6.28
136	67	9	8	52	12.45	6.05	6.40
137	67	9	8	53	12.68	6.15	6.53
138	67	9	8	54	12.90	6.25	6.65
139	67	9	8	55	13.12	6.35	6.77
140	67	9	8	56	13.34	6.45	6.89
141	67	9	8	57	13.56	6.55	7.01
142	67	9	8	58	13.79	6.65	7.14
143	67	9	8	59	14.01	6.75	7.26
144	67	9	8	60	14.23	6.85	7.38
145	67	9	8	61	14.45	6.95	7.50
146	67	9	8	62	14.67	7.05	7.62
147	67	9	8	63	14.90	7.15	7.75
148	67	9	8	64	15.12	7.25	7.87
149	67	9	8	65	15.34	7.35	7.99
150	67	9	8	66	15.56	7.45	8.11
151	67	9	8	67	15.78	7.55	8.23
152	67	9	8	68	16.01	7.65	8.36
153	67	9	8	69	16.23	7.75	8.48
154	67	9	8	70	16.45	7.85	8.60
155	67	9	8	71	16.67	7.95	8.72
156	67	9	8	72	16.89	8.05	8.84

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL) <b>1a</b>	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold <b>1b</b>	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employee's</i> Earnings Threshold <b>1c</b>	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL <b>1d</b>	Total of <i>employee's</i> and <i>employer's</i> contributions payable <b>1e</b>	Employee's contributions payable <b>1f</b>	▼ Employer's contributions
£	£	£	£	£	£ P	£ P	£ P
157	67	9	8	73	17.12	8.15	8.97
158	67	9	8	74	17.34	8.25	9.09
159	67	9	8	75	17.56	8.35	9.21
160	67	9	8	76	17.78	8.45	9.33
161	67	9	8	77	18.00	8.55	9.45
162	67	9	8	78	18.23	8.65	9.58
163	67	9	8	79	18.45	8.75	9.70
164	67	9	8	80	18.67	8.85	9.82
165	67	9	8	81	18.89	8.95	9.94
166	67	9	8	82	19.11	9.05	10.06
167	67	9	8	83	19.34	9.15	10.19
168	67	9	8	84	19.56	9.25	10.31
169	67	9	8	85	19.78	9.35	10.43
170	67	9	8	86	20.00	9.45	10.55
171	67	9	8	87	20.22	9.55	10.67
172	67	9	8	88	20.45	9.65	10.80
173	67	9	8	89	20.67	9.75	10.92
174	67	9	8	90	20.89	9.85	11.04
175	67	9	8	91	21.11	9.95	11.16
176	67	9	8	92	21.33	10.05	11.28
177	67	9	8	93	21.56	10.15	11.41
178	67	9	8	94	21.78	10.25	11.53
179	67	9	8	95	22.00	10.35	11.65
180	67	9	8	96	22.22	10.45	11.77
181	67	9	8	97	22.44	10.55	11.89
182	67	9	8	98	22.67	10.65	12.02
183	67	9	8	99	22.89	10.75	12.14
184	67	9	8	100	23.11	10.85	12.26
185	67	9	8	101	23.33	10.95	12.38
186	67	9	8	102	23.55	11.05	12.50
187	67	9	8	103	23.78	11.15	12.63
188	67	9	8	104	24.00	11.25	12.75
189	67	9	8	105	24.22	11.35	12.87
190	67	9	8	106	24.44	11.45	12.99
191	67	9	8	107	24.66	11.55	13.11
192	67	9	8	108	24.89	11.65	13.24
193	67	9	8	109	25.11	11.75	13.36
194	67	9	8	110	25.33	11.85	13.48
195	67	9	8	111	25.55	11.95	13.60
196	67	9	8	112	25.77	12.05	13.72
197	67	9	8	113	26.00	12.15	13.85
198	67	9	8	114	26.22	12.25	13.97
199	67	9	8	115	26.44	12.35	14.09
200	67	9	8	116	26.66	12.45	14.21
201	67	9	8	117	26.88	12.55	14.33
202	67	9	8	118	27.11	12.65	14.46
203	67	9	8	119	27.33	12.75	14.58
204	67	9	8	120	27.55	12.85	14.70
205	67	9	8	121	27.77	12.95	14.82
206	67	9	8	122	27.99	13.05	14.94
207	67	9	8	123	28.22	13.15	15.07
208	67	9	8	124	28.44	13.25	15.19
209	67	9	8	125	28.66	13.35	15.31
210	67	9	8	126	28.88	13.45	15.43
211	67	9	8	127	29.10	13.55	15.55
212	67	9	8	128	29.33	13.65	15.68
213	67	9	8	129	29.55	13.75	15.80
214	67	9	8	130	29.77	13.85	15.92
215	67	9	8	131	29.99	13.95	16.04
216	67	9	8	132	30.21	14.05	16.16

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of <i>employee's</i> and <i>employer's</i> contributions payable	Employee's contributions payable	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£	£	£	£ P	£ P	£ P
217	67	9	8	133	30.44	14.15	16.29
218	67	9	8	134	30.66	14.25	16.41
219	67	9	8	135	30.88	14.35	16.53
220	67	9	8	136	31.10	14.45	16.65
221	67	9	8	137	31.32	14.55	16.77
222	67	9	8	138	31.55	14.65	16.90
223	67	9	8	139	31.77	14.75	17.02
224	67	9	8	140	31.99	14.85	17.14
225	67	9	8	141	32.21	14.95	17.26
226	67	9	8	142	32.43	15.05	17.38
227	67	9	8	143	32.66	15.15	17.51
228	67	9	8	144	32.88	15.25	17.63
229	67	9	8	145	33.10	15.35	17.75
230	67	9	8	146	33.32	15.45	17.87
231	67	9	8	147	33.54	15.55	17.99
232	67	9	8	148	33.77	15.65	18.12
233	67	9	8	149	33.99	15.75	18.24
234	67	9	8	150	34.21	15.85	18.36
235	67	9	8	151	34.43	15.95	18.48
236	67	9	8	152	34.65	16.05	18.60
237	67	9	8	153	34.88	16.15	18.73
238	67	9	8	154	35.10	16.25	18.85
239	67	9	8	155	35.32	16.35	18.97
240	67	9	8	156	35.54	16.45	19.09
241	67	9	8	157	35.76	16.55	19.21
242	67	9	8	158	35.99	16.65	19.34
243	67	9	8	159	36.21	16.75	19.46
244	67	9	8	160	36.43	16.85	19.58
245	67	9	8	161	36.65	16.95	19.70
246	67	9	8	162	36.87	17.05	19.82
247	67	9	8	163	37.10	17.15	19.95
248	67	9	8	164	37.32	17.25	20.07
249	67	9	8	165	37.54	17.35	20.19
250	67	9	8	166	37.76	17.45	20.31
251	67	9	8	167	37.98	17.55	20.43
252	67	9	8	168	38.21	17.65	20.56
253	67	9	8	169	38.43	17.75	20.68
254	67	9	8	170	38.65	17.85	20.80
255	67	9	8	171	38.87	17.95	20.92
256	67	9	8	172	39.09	18.05	21.04
257	67	9	8	173	39.32	18.15	21.17
258	67	9	8	174	39.54	18.25	21.29
259	67	9	8	175	39.76	18.35	21.41
260	67	9	8	176	39.98	18.45	21.53
261	67	9	8	177	40.20	18.55	21.65
262	67	9	8	178	40.43	18.65	21.78
263	67	9	8	179	40.65	18.75	21.90
264	67	9	8	180	40.87	18.85	22.02
265	67	9	8	181	41.09	18.95	22.14
266	67	9	8	182	41.31	19.05	22.26
267	67	9	8	183	41.54	19.15	22.39
268	67	9	8	184	41.76	19.25	22.51
269	67	9	8	185	41.98	19.35	22.63
270	67	9	8	186	42.20	19.45	22.75
271	67	9	8	187	42.42	19.55	22.87
272	67	9	8	188	42.65	19.65	23.00
273	67	9	8	189	42.87	19.75	23.12
274	67	9	8	190	43.09	19.85	23.24
275	67	9	8	191	43.31	19.95	23.36
276	67	9	8	192	43.53	20.05	23.48

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of <i>employee's</i> and <i>employer's</i> contributions payable	Employee's contributions payable	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£	£	£	£ P	£ P	£ P
277	67	9	8	193	43.76	20.15	23.61
278	67	9	8	194	43.98	20.25	23.73
279	67	9	8	195	44.20	20.35	23.85
280	67	9	8	196	44.42	20.45	23.97
281	67	9	8	197	44.64	20.55	24.09
282	67	9	8	198	44.87	20.65	24.22
283	67	9	8	199	45.09	20.75	24.34
284	67	9	8	200	45.31	20.85	24.46
285	67	9	8	201	45.53	20.95	24.58
286	67	9	8	202	45.75	21.05	24.70
287	67	9	8	203	45.98	21.15	24.83
288	67	9	8	204	46.20	21.25	24.95
289	67	9	8	205	46.42	21.35	25.07
290	67	9	8	206	46.64	21.45	25.19
291	67	9	8	207	46.86	21.55	25.31
292	67	9	8	208	47.09	21.65	25.44
293	67	9	8	209	47.31	21.75	25.56
294	67	9	8	210	47.53	21.85	25.68
295	67	9	8	211	47.75	21.95	25.80
296	67	9	8	212	47.97	22.05	25.92
297	67	9	8	213	48.20	22.15	26.05
298	67	9	8	214	48.42	22.25	26.17
299	67	9	8	215	48.64	22.35	26.29
300	67	9	8	216	48.86	22.45	26.41
301	67	9	8	217	49.08	22.55	26.53
302	67	9	8	218	49.31	22.65	26.66
303	67	9	8	219	49.53	22.75	26.78
304	67	9	8	220	49.75	22.85	26.90
305	67	9	8	221	49.97	22.95	27.02
306	67	9	8	222	50.19	23.05	27.14
307	67	9	8	223	50.42	23.15	27.27
308	67	9	8	224	50.64	23.25	27.39
309	67	9	8	225	50.86	23.35	27.51
310	67	9	8	226	51.08	23.45	27.63
311	67	9	8	227	51.30	23.55	27.75
312	67	9	8	228	51.53	23.65	27.88
313	67	9	8	229	51.75	23.75	28.00
314	67	9	8	230	51.97	23.85	28.12
315	67	9	8	231	52.19	23.95	28.24
316	67	9	8	232	52.41	24.05	28.36
317	67	9	8	233	52.64	24.15	28.49
318	67	9	8	234	52.86	24.25	28.61
319	67	9	8	235	53.08	24.35	28.73
320	67	9	8	236	53.30	24.45	28.85
321	67	9	8	237	53.52	24.55	28.97
322	67	9	8	238	53.75	24.65	29.10
323	67	9	8	239	53.97	24.75	29.22
324	67	9	8	240	54.19	24.85	29.34
325	67	9	8	241	54.41	24.95	29.46
326	67	9	8	242	54.63	25.05	29.58
327	67	9	8	243	54.86	25.15	29.71
328	67	9	8	244	55.08	25.25	29.83
329	67	9	8	245	55.30	25.35	29.95
330	67	9	8	246	55.52	25.45	30.07
331	67	9	8	247	55.74	25.55	30.19
332	67	9	8	248	55.97	25.65	30.32
333	67	9	8	249	56.19	25.75	30.44
334	67	9	8	250	56.41	25.85	30.56
335	67	9	8	251	56.63	25.95	30.68
336	67	9	8	252	56.85	26.05	30.80

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£	£	£	£ P	£ P	£ P
337	67	9	8	253	57.08	26.15	30.93
338	67	9	8	254	57.30	26.25	31.05
339	67	9	8	255	57.52	26.35	31.17
340	67	9	8	256	57.74	26.45	31.29
341	67	9	8	257	57.96	26.55	31.41
342	67	9	8	258	58.19	26.65	31.54
343	67	9	8	259	58.41	26.75	31.66
344	67	9	8	260	58.63	26.85	31.78
345	67	9	8	261	58.85	26.95	31.90
346	67	9	8	262	59.07	27.05	32.02
347	67	9	8	263	59.30	27.15	32.15
348	67	9	8	264	59.52	27.25	32.27
349	67	9	8	265	59.74	27.35	32.39
350	67	9	8	266	59.96	27.45	32.51
351	67	9	8	267	60.18	27.55	32.63
352	67	9	8	268	60.41	27.65	32.76
353	67	9	8	269	60.63	27.75	32.88
354	67	9	8	270	60.85	27.85	33.00
355	67	9	8	271	61.07	27.95	33.12
356	67	9	8	272	61.29	28.05	33.24
357	67	9	8	273	61.52	28.15	33.37
358	67	9	8	274	61.74	28.25	33.49
359	67	9	8	275	61.96	28.35	33.61
360	67	9	8	276	62.18	28.45	33.73
361	67	9	8	277	62.40	28.55	33.85
362	67	9	8	278	62.63	28.65	33.98
363	67	9	8	279	62.85	28.75	34.10
364	67	9	8	280	63.07	28.85	34.22
365	67	9	8	281	63.29	28.95	34.34
366	67	9	8	282	63.51	29.05	34.46
367	67	9	8	283	63.74	29.15	34.59
368	67	9	8	284	63.96	29.25	34.71
369	67	9	8	285	64.18	29.35	34.83
370	67	9	8	286	64.40	29.45	34.95
371	67	9	8	287	64.62	29.55	35.07
372	67	9	8	288	64.85	29.65	35.20
373	67	9	8	289	65.07	29.75	35.32
374	67	9	8	290	65.29	29.85	35.44
375	67	9	8	291	65.51	29.95	35.56
376	67	9	8	292	65.73	30.05	35.68
377	67	9	8	293	65.96	30.15	35.81
378	67	9	8	294	66.18	30.25	35.93
379	67	9	8	295	66.40	30.35	36.05
380	67	9	8	296	66.62	30.45	36.17
381	67	9	8	297	66.84	30.55	36.29
382	67	9	8	298	67.07	30.65	36.42
383	67	9	8	299	67.29	30.75	36.54
384	67	9	8	300	67.51	30.85	36.66
385	67	9	8	301	67.73	30.95	36.78
386	67	9	8	302	67.95	31.05	36.90
387	67	9	8	303	68.18	31.15	37.03
388	67	9	8	304	68.40	31.25	37.15
389	67	9	8	305	68.62	31.35	37.27
390	67	9	8	306	68.84	31.45	37.39
391	67	9	8	307	69.06	31.55	37.51
392	67	9	8	308	69.29	31.65	37.64
393	67	9	8	309	69.51	31.75	37.76
394	67	9	8	310	69.73	31.85	37.88
395	67	9	8	311	69.95	31.95	38.00
396	67	9	8	312	70.17	32.05	38.12

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employers</i> Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£	£	£	£ P	£ P	£ P
397	67	9	8	313	70.40	32.15	38.25
398	67	9	8	314	70.62	32.25	38.37
399	67	9	8	315	70.84	32.35	38.49
400	67	9	8	316	71.06	32.45	38.61
401	67	9	8	317	71.28	32.55	38.73
402	67	9	8	318	71.51	32.65	38.86
403	67	9	8	319	71.73	32.75	38.98
404	67	9	8	320	71.95	32.85	39.10
405	67	9	8	321	72.17	32.95	39.22
406	67	9	8	322	72.39	33.05	39.34
407	67	9	8	323	72.62	33.15	39.47
408	67	9	8	324	72.84	33.25	39.59
409	67	9	8	325	73.06	33.35	39.71
410	67	9	8	326	73.28	33.45	39.83
411	67	9	8	327	73.50	33.55	39.95
412	67	9	8	328	73.73	33.65	40.08
413	67	9	8	329	73.95	33.75	40.20
414	67	9	8	330	74.17	33.85	40.32
415	67	9	8	331	74.39	33.95	40.44
416	67	9	8	332	74.61	34.05	40.56
417	67	9	8	333	74.84	34.15	40.69
418	67	9	8	334	75.06	34.25	40.81
419	67	9	8	335	75.28	34.35	40.93
420	67	9	8	336	75.50	34.45	41.05
421	67	9	8	337	75.73	34.55	41.18
422	67	9	8	338	75.95	34.65	41.30
423	67	9	8	339	76.17	34.75	41.42
424	67	9	8	340	76.39	34.85	41.54
425	67	9	8	341	76.61	34.95	41.66
426	67	9	8	342	76.83	35.05	41.78
427	67	9	8	343	77.06	35.15	41.91
428	67	9	8	344	77.28	35.25	42.03
429	67	9	8	345	77.50	35.35	42.15
430	67	9	8	346	77.72	35.45	42.27
431	67	9	8	347	77.94	35.55	42.39
432	67	9	8	348	78.17	35.65	42.52
433	67	9	8	349	78.39	35.75	42.64
434	67	9	8	350	78.61	35.85	42.76
435	67	9	8	351	78.83	35.95	42.88
436	67	9	8	352	79.05	36.05	43.00
437	67	9	8	353	79.28	36.15	43.13
438	67	9	8	354	79.50	36.25	43.25
439	67	9	8	355	79.72	36.35	43.37
440	67	9	8	356	79.94	36.45	43.49
441	67	9	8	357	80.16	36.55	43.61
442	67	9	8	358	80.39	36.65	43.74
443	67	9	8	359	80.61	36.75	43.86
444	67	9	8	360	80.83	36.85	43.98
445	67	9	8	361	81.05	36.95	44.10
446	67	9	8	362	81.27	37.05	44.22
447	67	9	8	363	81.50	37.15	44.35
448	67	9	8	364	81.72	37.25	44.47
449	67	9	8	365	81.94	37.35	44.59
450	67	9	8	366	82.16	37.45	44.71
451	67	9	8	367	82.38	37.55	44.83
452	67	9	8	368	82.61	37.65	44.96
453	67	9	8	369	82.83	37.75	45.08
454	67	9	8	370	83.05	37.85	45.20
455	67	9	8	371	83.27	37.95	45.32
456	67	9	8	372	83.49	38.05	45.44

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of <i>employee's</i> and <i>employer's</i> contributions payable	Employee's contributions payable	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£	£	£	£ P	£ P	£ P
457	67	9	8	373	83.72	38.15	45.57
458	67	9	8	374	83.94	38.25	45.69
459	67	9	8	375	84.16	38.35	45.81
460	67	9	8	376	84.38	38.45	45.93
461	67	9	8	377	84.60	38.55	46.05
462	67	9	8	378	84.83	38.65	46.18
463	67	9	8	379	85.05	38.75	46.30
464	67	9	8	380	85.27	38.85	46.42
465	67	9	8	381	85.49	38.95	46.54
466	67	9	8	382	85.71	39.05	46.66
467	67	9	8	383	85.94	39.15	46.79
468	67	9	8	384	86.16	39.25	46.91
469	67	9	8	385	86.38	39.35	47.03
470	67	9	8	386	86.60	39.45	47.15
471	67	9	8	387	86.82	39.55	47.27
472	67	9	8	388	87.05	39.65	47.40
473	67	9	8	389	87.27	39.75	47.52
474	67	9	8	390	87.49	39.85	47.64
475	67	9	8	391	87.71	39.95	47.76
476	67	9	8	392	87.93	40.05	47.88
477	67	9	8	393	88.16	40.15	48.01
478	67	9	8	394	88.38	40.25	48.13
479	67	9	8	395	88.60	40.35	48.25
480	67	9	8	396	88.82	40.45	48.37
481	67	9	8	397	89.04	40.55	48.49
482	67	9	8	398	89.27	40.65	48.62
483	67	9	8	399	89.49	40.75	48.74
484	67	9	8	400	89.71	40.85	48.86
485	67	9	8	401	89.93	40.95	48.98
486	67	9	8	402	90.15	41.05	49.10
487	67	9	8	403	90.38	41.15	49.23
488	67	9	8	404	90.60	41.25	49.35
489	67	9	8	405	90.82	41.35	49.47
490	67	9	8	406	91.04	41.45	49.59
491	67	9	8	407	91.26	41.55	49.71
492	67	9	8	408	91.49	41.65	49.84
493	67	9	8	409	91.71	41.75	49.96
494	67	9	8	410	91.93	41.85	50.08
495	67	9	8	411	92.15	41.95	50.20
496	67	9	8	412	92.37	42.05	50.32
497	67	9	8	413	92.60	42.15	50.45
498	67	9	8	414	92.82	42.25	50.57
499	67	9	8	415	93.04	42.35	50.69
500	67	9	8	416	93.26	42.45	50.81
501	67	9	8	417	93.48	42.55	50.93
502	67	9	8	418	93.71	42.65	51.06
503	67	9	8	419	93.93	42.75	51.18
504	67	9	8	420	94.15	42.85	51.30
505	67	9	8	421	94.37	42.95	51.42
506	67	9	8	422	94.59	43.05	51.54
507	67	9	8	423	94.82	43.15	51.67
508	67	9	8	424	95.04	43.25	51.79
509	67	9	8	425	95.26	43.35	51.91
510	67	9	8	426	95.48	43.45	52.03
511	67	9	8	427	95.70	43.55	52.15
512	67	9	8	428	95.93	43.65	52.28
513	67	9	8	429	96.15	43.75	52.40
514	67	9	8	430	96.37	43.85	52.52
515	67	9	8	431	96.59	43.95	52.64
516	67	9	8	432	96.81	44.05	52.76

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL) <b>1a</b>	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold <b>1b</b>	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold <b>1c</b>	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL <b>1d</b>	Total of employee's and employer's contributions payable <b>1e</b>	Employee's contributions payable <b>1f</b>	▼ Employer's contributions
£	£	£	£	£	£ P	£ P	£ P
517	67	9	8	433	97.04	44.15	52.89
518	67	9	8	434	97.26	44.25	53.01
519	67	9	8	435	97.48	44.35	53.13
520	67	9	8	436	97.70	44.45	53.25
521	67	9	8	437	97.92	44.55	53.37
522	67	9	8	438	98.15	44.65	53.50
523	67	9	8	439	98.37	44.75	53.62
524	67	9	8	440	98.59	44.85	53.74
525	67	9	8	441	98.81	44.95	53.86
526	67	9	8	442	99.03	45.05	53.98
527	67	9	8	443	99.26	45.15	54.11
528	67	9	8	444	99.48	45.25	54.23
529	67	9	8	445	99.70	45.35	54.35
530	67	9	8	446	99.92	45.45	54.47
531	67	9	8	447	100.14	45.55	54.59
532	67	9	8	448	100.37	45.65	54.72
533	67	9	8	449	100.59	45.75	54.84
534	67	9	8	450	100.81	45.85	54.96
535	67	9	8	451	100.92	45.90	55.02

If the employee's gross pay is over £535, go to page 61

# Monthly table for not contracted-out standard rate contributions for use from 6 April 2000 to 5 April 2001

**A**

Contribution table letter

## Use this table for:

- employees who are age 16 or over and under State pension age (65 for men, 60 for women)
- employees who have an Appropriate Personal Pension.

## Do not use this table for:

- married women or widows who have the right to pay reduced rate employee's contributions, see Table B
- employees who are State pension age or over, see Table C
- employees for whom you hold form CA2700, see Table C.

## Completing Deductions Working Sheet, form P11 or substitute:

- enter 'A' in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in columns 1a-1f of the table to columns 1a-1f of form P11 on a line appropriate to the tax month in which the employee is paid.

If the exact gross pay is not shown in the table, use the next smaller figure shown.

The figures in the left hand column of each table show steps between the Lower Earnings Limit and the Upper Earnings Limit. The National Insurance contributions liability for each step is calculated at the mid-point of the steps so you and your employee may pay slightly more or less than if you used the exact percentage method.

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1f	
£	£	£	£	£	£ P	£ P	£ P
Up to and including 290.99	No NIC Liability, make no entries on forms P11 and P14						
291	291	0	0	0	0.00	0.00	0.00
295	291	4	0	0	0.00	0.00	0.00
299	291	8	0	0	0.00	0.00	0.00
303	291	12	0	0	0.00	0.00	0.00
307	291	16	0	0	0.00	0.00	0.00
311	291	20	0	0	0.00	0.00	0.00
315	291	24	0	0	0.00	0.00	0.00
319	291	28	0	0	0.00	0.00	0.00
323	291	32	0	0	0.00	0.00	0.00
327	291	36	0	0	0.00	0.00	0.00
329	291	38	0	0	0.00	0.00	0.00
331	291	38	2	0	0.40	0.40	0.00
335	291	38	6	0	0.80	0.80	0.00
339	291	38	10	0	1.20	1.20	0.00
343	291	38	14	0	1.60	1.60	0.00
347	291	38	18	0	2.00	2.00	0.00
351	291	38	22	0	2.40	2.40	0.00
355	291	38	26	0	2.80	2.80	0.00
359	291	38	30	0	3.20	3.20	0.00
363	291	38	34	0	3.50	3.50	0.00
365	291	38	36	0	3.70	3.70	0.00
367	291	38	36	2	4.49	4.00	0.49
371	291	38	36	6	5.38	4.40	0.98
375	291	38	36	10	6.26	4.80	1.46
379	291	38	36	14	7.15	5.20	1.95
383	291	38	36	18	8.04	5.60	2.44
387	291	38	36	22	8.93	6.00	2.93
391	291	38	36	26	9.82	6.40	3.42
395	291	38	36	30	10.70	6.80	3.90
399	291	38	36	34	11.59	7.20	4.39

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of <i>employee's</i> and <i>employer's</i> contributions payable	Employee's contributions payable	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£	£	£	£ P	£ P	£ P
403	291	38	36	38	12.48	7.60	4.88
407	291	38	36	42	13.37	8.00	5.37
411	291	38	36	46	14.26	8.40	5.86
415	291	38	36	50	15.14	8.80	6.34
419	291	38	36	54	16.03	9.20	6.83
423	291	38	36	58	16.92	9.60	7.32
427	291	38	36	62	17.81	10.00	7.81
431	291	38	36	66	18.70	10.40	8.30
435	291	38	36	70	19.58	10.80	8.78
439	291	38	36	74	20.47	11.20	9.27
443	291	38	36	78	21.36	11.60	9.76
447	291	38	36	82	22.25	12.00	10.25
451	291	38	36	86	23.14	12.40	10.74
455	291	38	36	90	24.02	12.80	11.22
459	291	38	36	94	24.91	13.20	11.71
463	291	38	36	98	25.80	13.60	12.20
467	291	38	36	102	26.69	14.00	12.69
471	291	38	36	106	27.58	14.40	13.18
475	291	38	36	110	28.46	14.80	13.66
479	291	38	36	114	29.35	15.20	14.15
483	291	38	36	118	30.24	15.60	14.64
487	291	38	36	122	31.13	16.00	15.13
491	291	38	36	126	32.02	16.40	15.62
495	291	38	36	130	32.90	16.80	16.10
499	291	38	36	134	33.79	17.20	16.59
503	291	38	36	138	34.68	17.60	17.08
507	291	38	36	142	35.57	18.00	17.57
511	291	38	36	146	36.46	18.40	18.06
515	291	38	36	150	37.34	18.80	18.54
519	291	38	36	154	38.23	19.20	19.03
523	291	38	36	158	39.12	19.60	19.52
527	291	38	36	162	40.01	20.00	20.01
531	291	38	36	166	40.90	20.40	20.50
535	291	38	36	170	41.78	20.80	20.98
539	291	38	36	174	42.67	21.20	21.47
543	291	38	36	178	43.56	21.60	21.96
547	291	38	36	182	44.45	22.00	22.45
551	291	38	36	186	45.34	22.40	22.94
555	291	38	36	190	46.22	22.80	23.42
559	291	38	36	194	47.11	23.20	23.91
563	291	38	36	198	48.00	23.60	24.40
567	291	38	36	202	48.89	24.00	24.89
571	291	38	36	206	49.78	24.40	25.38
575	291	38	36	210	50.66	24.80	25.86
579	291	38	36	214	51.55	25.20	26.35
583	291	38	36	218	52.44	25.60	26.84
587	291	38	36	222	53.33	26.00	27.33
591	291	38	36	226	54.22	26.40	27.82
595	291	38	36	230	55.10	26.80	28.30
599	291	38	36	234	55.99	27.20	28.79
603	291	38	36	238	56.88	27.60	29.28
607	291	38	36	242	57.77	28.00	29.77
611	291	38	36	246	58.66	28.40	30.26
615	291	38	36	250	59.54	28.80	30.74
619	291	38	36	254	60.43	29.20	31.23
623	291	38	36	258	61.32	29.60	31.72
627	291	38	36	262	62.21	30.00	32.21
631	291	38	36	266	63.10	30.40	32.70
635	291	38	36	270	63.98	30.80	33.18
639	291	38	36	274	64.87	31.20	33.67

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of <i>employee's</i> and <i>employer's</i> contributions payable	Employee's contributions payable	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£	£	£	£ P	£ P	£ P
643	291	38	36	278	65.76	31.60	34.16
647	291	38	36	282	66.65	32.00	34.65
651	291	38	36	286	67.54	32.40	35.14
655	291	38	36	290	68.42	32.80	35.62
659	291	38	36	294	69.31	33.20	36.11
663	291	38	36	298	70.20	33.60	36.60
667	291	38	36	302	71.09	34.00	37.09
671	291	38	36	306	71.98	34.40	37.58
675	291	38	36	310	72.86	34.80	38.06
679	291	38	36	314	73.75	35.20	38.55
683	291	38	36	318	74.64	35.60	39.04
687	291	38	36	322	75.53	36.00	39.53
691	291	38	36	326	76.42	36.40	40.02
695	291	38	36	330	77.30	36.80	40.50
699	291	38	36	334	78.19	37.20	40.99
703	291	38	36	338	79.08	37.60	41.48
707	291	38	36	342	79.97	38.00	41.97
711	291	38	36	346	80.86	38.40	42.46
715	291	38	36	350	81.74	38.80	42.94
719	291	38	36	354	82.63	39.20	43.43
723	291	38	36	358	83.52	39.60	43.92
727	291	38	36	362	84.41	40.00	44.41
731	291	38	36	366	85.30	40.40	44.90
735	291	38	36	370	86.18	40.80	45.38
739	291	38	36	374	87.07	41.20	45.87
743	291	38	36	378	87.96	41.60	46.36
747	291	38	36	382	88.85	42.00	46.85
751	291	38	36	386	89.74	42.40	47.34
755	291	38	36	390	90.62	42.80	47.82
759	291	38	36	394	91.51	43.20	48.31
763	291	38	36	398	92.40	43.60	48.80
767	291	38	36	402	93.29	44.00	49.29
771	291	38	36	406	94.18	44.40	49.78
775	291	38	36	410	95.06	44.80	50.26
779	291	38	36	414	95.95	45.20	50.75
783	291	38	36	418	96.84	45.60	51.24
787	291	38	36	422	97.73	46.00	51.73
791	291	38	36	426	98.62	46.40	52.22
795	291	38	36	430	99.50	46.80	52.70
799	291	38	36	434	100.39	47.20	53.19
803	291	38	36	438	101.28	47.60	53.68
807	291	38	36	442	102.17	48.00	54.17
811	291	38	36	446	103.06	48.40	54.66
815	291	38	36	450	103.94	48.80	55.14
819	291	38	36	454	104.83	49.20	55.63
823	291	38	36	458	105.72	49.60	56.12
827	291	38	36	462	106.61	50.00	56.61
831	291	38	36	466	107.50	50.40	57.10
835	291	38	36	470	108.38	50.80	57.58
839	291	38	36	474	109.27	51.20	58.07
843	291	38	36	478	110.16	51.60	58.56
847	291	38	36	482	111.05	52.00	59.05
851	291	38	36	486	111.94	52.40	59.54
855	291	38	36	490	112.82	52.80	60.02
859	291	38	36	494	113.71	53.20	60.51
863	291	38	36	498	114.60	53.60	61.00
867	291	38	36	502	115.49	54.00	61.49
871	291	38	36	506	116.38	54.40	61.98
875	291	38	36	510	117.26	54.80	62.46
879	291	38	36	514	118.15	55.20	62.95

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the UEL	Total of <i>employee's</i> and <i>employee's</i> contributions payable	Employee's contributions payable	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1f	
£	£	£	£	£	£ P	£ P	£ P
883	291	38	36	518	119.04	55.60	63.44
887	291	38	36	522	119.93	56.00	63.93
891	291	38	36	526	120.82	56.40	64.42
895	291	38	36	530	121.70	56.80	64.90
899	291	38	36	534	122.59	57.20	65.39
903	291	38	36	538	123.48	57.60	65.88
907	291	38	36	542	124.37	58.00	66.37
911	291	38	36	546	125.26	58.40	66.86
915	291	38	36	550	126.14	58.80	67.34
919	291	38	36	554	127.03	59.20	67.83
923	291	38	36	558	127.92	59.60	68.32
927	291	38	36	562	128.81	60.00	68.81
931	291	38	36	566	129.70	60.40	69.30
935	291	38	36	570	130.58	60.80	69.78
939	291	38	36	574	131.47	61.20	70.27
943	291	38	36	578	132.36	61.60	70.76
947	291	38	36	582	133.25	62.00	71.25
951	291	38	36	586	134.14	62.40	71.74
955	291	38	36	590	135.02	62.80	72.22
959	291	38	36	594	135.91	63.20	72.71
963	291	38	36	598	136.80	63.60	73.20
967	291	38	36	602	137.69	64.00	73.69
971	291	38	36	606	138.58	64.40	74.18
975	291	38	36	610	139.46	64.80	74.66
979	291	38	36	614	140.35	65.20	75.15
983	291	38	36	618	141.24	65.60	75.64
987	291	38	36	622	142.13	66.00	76.13
991	291	38	36	626	143.02	66.40	76.62
995	291	38	36	630	143.90	66.80	77.10
999	291	38	36	634	144.79	67.20	77.59
1003	291	38	36	638	145.68	67.60	78.08
1007	291	38	36	642	146.57	68.00	78.57
1011	291	38	36	646	147.46	68.40	79.06
1015	291	38	36	650	148.34	68.80	79.54
1019	291	38	36	654	149.23	69.20	80.03
1023	291	38	36	658	150.12	69.60	80.52
1027	291	38	36	662	151.01	70.00	81.01
1031	291	38	36	666	151.90	70.40	81.50
1035	291	38	36	670	152.78	70.80	81.98
1039	291	38	36	674	153.67	71.20	82.47
1043	291	38	36	678	154.56	71.60	82.96
1047	291	38	36	682	155.45	72.00	83.45
1051	291	38	36	686	156.34	72.40	83.94
1055	291	38	36	690	157.22	72.80	84.42
1059	291	38	36	694	158.11	73.20	84.91
1063	291	38	36	698	159.00	73.60	85.40
1067	291	38	36	702	159.89	74.00	85.89
1071	291	38	36	706	160.78	74.40	86.38
1075	291	38	36	710	161.66	74.80	86.86
1079	291	38	36	714	162.55	75.20	87.35
1083	291	38	36	718	163.44	75.60	87.84
1087	291	38	36	722	164.33	76.00	88.33
1091	291	38	36	726	165.22	76.40	88.82
1095	291	38	36	730	166.10	76.80	89.30
1099	291	38	36	734	166.99	77.20	89.79
1103	291	38	36	738	167.88	77.60	90.28
1107	291	38	36	742	168.77	78.00	90.77
1111	291	38	36	746	169.66	78.40	91.26
1115	291	38	36	750	170.54	78.80	91.74
1119	291	38	36	754	171.43	79.20	92.23

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£	£	£	£ P	£ P	£ P
1123	291	38	36	758	172.32	79.60	92.72
1127	291	38	36	762	173.21	80.00	93.21
1131	291	38	36	766	174.10	80.40	93.70
1135	291	38	36	770	174.98	80.80	94.18
1139	291	38	36	774	175.87	81.20	94.67
1143	291	38	36	778	176.76	81.60	95.16
1147	291	38	36	782	177.65	82.00	95.65
1151	291	38	36	786	178.54	82.40	96.14
1155	291	38	36	790	179.42	82.80	96.62
1159	291	38	36	794	180.31	83.20	97.11
1163	291	38	36	798	181.20	83.60	97.60
1167	291	38	36	802	182.09	84.00	98.09
1171	291	38	36	806	182.98	84.40	98.58
1175	291	38	36	810	183.86	84.80	99.06
1179	291	38	36	814	184.75	85.20	99.55
1183	291	38	36	818	185.64	85.60	100.04
1187	291	38	36	822	186.53	86.00	100.53
1191	291	38	36	826	187.42	86.40	101.02
1195	291	38	36	830	188.30	86.80	101.50
1199	291	38	36	834	189.19	87.20	101.99
1203	291	38	36	838	190.08	87.60	102.48
1207	291	38	36	842	190.97	88.00	102.97
1211	291	38	36	846	191.86	88.40	103.46
1215	291	38	36	850	192.74	88.80	103.94
1219	291	38	36	854	193.63	89.20	104.43
1223	291	38	36	858	194.52	89.60	104.92
1227	291	38	36	862	195.41	90.00	105.41
1231	291	38	36	866	196.30	90.40	105.90
1235	291	38	36	870	197.18	90.80	106.38
1239	291	38	36	874	198.07	91.20	106.87
1243	291	38	36	878	198.96	91.60	107.36
1247	291	38	36	882	199.85	92.00	107.85
1251	291	38	36	886	200.74	92.40	108.34
1255	291	38	36	890	201.62	92.80	108.82
1259	291	38	36	894	202.51	93.20	109.31
1263	291	38	36	898	203.40	93.60	109.80
1267	291	38	36	902	204.29	94.00	110.29
1271	291	38	36	906	205.18	94.40	110.78
1275	291	38	36	910	206.06	94.80	111.26
1279	291	38	36	914	206.95	95.20	111.75
1283	291	38	36	918	207.84	95.60	112.24
1287	291	38	36	922	208.73	96.00	112.73
1291	291	38	36	926	209.62	96.40	113.22
1295	291	38	36	930	210.50	96.80	113.70
1299	291	38	36	934	211.39	97.20	114.19
1303	291	38	36	938	212.28	97.60	114.68
1307	291	38	36	942	213.17	98.00	115.17
1311	291	38	36	946	214.06	98.40	115.66
1315	291	38	36	950	214.94	98.80	116.14
1319	291	38	36	954	215.83	99.20	116.63
1323	291	38	36	958	216.72	99.60	117.12
1327	291	38	36	962	217.61	100.00	117.61
1331	291	38	36	966	218.50	100.40	118.10
1335	291	38	36	970	219.38	100.80	118.58
1339	291	38	36	974	220.27	101.20	119.07
1343	291	38	36	978	221.16	101.60	119.56
1347	291	38	36	982	222.05	102.00	120.05
1351	291	38	36	986	222.94	102.40	120.54
1355	291	38	36	990	223.82	102.80	121.02
1359	291	38	36	994	224.71	103.20	121.51

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employers</i> Earnings Threshold, up to and including the UEL	Total of <i>employee's</i> and <i>employer's</i> contributions payable	Employee's contributions payable	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£	£	£	£ P	£ P	£ P
1363	291	38	36	998	225.60	103.60	122.00
1367	291	38	36	1002	226.49	104.00	122.49
1371	291	38	36	1006	227.38	104.40	122.98
1375	291	38	36	1010	228.26	104.80	123.46
1379	291	38	36	1014	229.15	105.20	123.95
1383	291	38	36	1018	230.04	105.60	124.44
1387	291	38	36	1022	230.93	106.00	124.93
1391	291	38	36	1026	231.82	106.40	125.42
1395	291	38	36	1030	232.70	106.80	125.90
1399	291	38	36	1034	233.59	107.20	126.39
1403	291	38	36	1038	234.48	107.60	126.88
1407	291	38	36	1042	235.37	108.00	127.37
1411	291	38	36	1046	236.26	108.40	127.86
1415	291	38	36	1050	237.14	108.80	128.34
1419	291	38	36	1054	238.03	109.20	128.83
1423	291	38	36	1058	238.92	109.60	129.32
1427	291	38	36	1062	239.81	110.00	129.81
1431	291	38	36	1066	240.70	110.40	130.30
1435	291	38	36	1070	241.58	110.80	130.78
1439	291	38	36	1074	242.47	111.20	131.27
1443	291	38	36	1078	243.36	111.60	131.76
1447	291	38	36	1082	244.25	112.00	132.25
1451	291	38	36	1086	245.14	112.40	132.74
1455	291	38	36	1090	246.02	112.80	133.22
1459	291	38	36	1094	246.91	113.20	133.71
1463	291	38	36	1098	247.80	113.60	134.20
1467	291	38	36	1102	248.69	114.00	134.69
1471	291	38	36	1106	249.58	114.40	135.18
1475	291	38	36	1110	250.46	114.80	135.66
1479	291	38	36	1114	251.35	115.20	136.15
1483	291	38	36	1118	252.24	115.60	136.64
1487	291	38	36	1122	253.13	116.00	137.13
1491	291	38	36	1126	254.02	116.40	137.62
1495	291	38	36	1130	254.90	116.80	138.10
1499	291	38	36	1134	255.79	117.20	138.59
1503	291	38	36	1138	256.68	117.60	139.08
1507	291	38	36	1142	257.57	118.00	139.57
1511	291	38	36	1146	258.46	118.40	140.06
1515	291	38	36	1150	259.34	118.80	140.54
1519	291	38	36	1154	260.23	119.20	141.03
1523	291	38	36	1158	261.12	119.60	141.52
1527	291	38	36	1162	262.01	120.00	142.01
1531	291	38	36	1166	262.90	120.40	142.50
1535	291	38	36	1170	263.78	120.80	142.98
1539	291	38	36	1174	264.67	121.20	143.47
1543	291	38	36	1178	265.56	121.60	143.96
1547	291	38	36	1182	266.45	122.00	144.45
1551	291	38	36	1186	267.34	122.40	144.94
1555	291	38	36	1190	268.22	122.80	145.42
1559	291	38	36	1194	269.11	123.20	145.91
1563	291	38	36	1198	270.00	123.60	146.40
1567	291	38	36	1202	270.89	124.00	146.89
1571	291	38	36	1206	271.78	124.40	147.38
1575	291	38	36	1210	272.66	124.80	147.86
1579	291	38	36	1214	273.55	125.20	148.35
1583	291	38	36	1218	274.44	125.60	148.84
1587	291	38	36	1222	275.33	126.00	149.33
1591	291	38	36	1226	276.22	126.40	149.82
1595	291	38	36	1230	277.10	126.80	150.30
1599	291	38	36	1234	277.99	127.20	150.79

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£	£	£	£ P	£ P	£ P
1603	291	38	36	1238	278.88	127.60	151.28
1607	291	38	36	1242	279.77	128.00	151.77
1611	291	38	36	1246	280.66	128.40	152.26
1615	291	38	36	1250	281.54	128.80	152.74
1619	291	38	36	1254	282.43	129.20	153.23
1623	291	38	36	1258	283.32	129.60	153.72
1627	291	38	36	1262	284.21	130.00	154.21
1631	291	38	36	1266	285.10	130.40	154.70
1635	291	38	36	1270	285.98	130.80	155.18
1639	291	38	36	1274	286.87	131.20	155.67
1643	291	38	36	1278	287.76	131.60	156.16
1647	291	38	36	1282	288.65	132.00	156.65
1651	291	38	36	1286	289.54	132.40	157.14
1655	291	38	36	1290	290.42	132.80	157.62
1659	291	38	36	1294	291.31	133.20	158.11
1663	291	38	36	1298	292.20	133.60	158.60
1667	291	38	36	1302	293.09	134.00	159.09
1671	291	38	36	1306	293.98	134.40	159.58
1675	291	38	36	1310	294.86	134.80	160.06
1679	291	38	36	1314	295.75	135.20	160.55
1683	291	38	36	1318	296.64	135.60	161.04
1687	291	38	36	1322	297.53	136.00	161.53
1691	291	38	36	1326	298.42	136.40	162.02
1695	291	38	36	1330	299.30	136.80	162.50
1699	291	38	36	1334	300.19	137.20	162.99
1703	291	38	36	1338	301.08	137.60	163.48
1707	291	38	36	1342	301.97	138.00	163.97
1711	291	38	36	1346	302.86	138.40	164.46
1715	291	38	36	1350	303.74	138.80	164.94
1719	291	38	36	1354	304.63	139.20	165.43
1723	291	38	36	1358	305.52	139.60	165.92
1727	291	38	36	1362	306.41	140.00	166.41
1731	291	38	36	1366	307.30	140.40	166.90
1735	291	38	36	1370	308.18	140.80	167.38
1739	291	38	36	1374	309.07	141.20	167.87
1743	291	38	36	1378	309.96	141.60	168.36
1747	291	38	36	1382	310.85	142.00	168.85
1751	291	38	36	1386	311.74	142.40	169.34
1755	291	38	36	1390	312.62	142.80	169.82
1759	291	38	36	1394	313.51	143.20	170.31
1763	291	38	36	1398	314.40	143.60	170.80
1767	291	38	36	1402	315.29	144.00	171.29
1771	291	38	36	1406	316.18	144.40	171.78
1775	291	38	36	1410	317.06	144.80	172.26
1779	291	38	36	1414	317.95	145.20	172.75
1783	291	38	36	1418	318.84	145.60	173.24
1787	291	38	36	1422	319.73	146.00	173.73
1791	291	38	36	1426	320.62	146.40	174.22
1795	291	38	36	1430	321.50	146.80	174.70
1799	291	38	36	1434	322.39	147.20	175.19
1803	291	38	36	1438	323.28	147.60	175.68
1807	291	38	36	1442	324.17	148.00	176.17
1811	291	38	36	1446	325.06	148.40	176.66
1815	291	38	36	1450	325.94	148.80	177.14
1819	291	38	36	1454	326.83	149.20	177.63
1823	291	38	36	1458	327.72	149.60	178.12
1827	291	38	36	1462	328.61	150.00	178.61
1831	291	38	36	1466	329.50	150.40	179.10
1835	291	38	36	1470	330.38	150.80	179.58
1839	291	38	36	1474	331.27	151.20	180.07

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employers</i> Earnings Threshold, up to and including the UEL	Total of <i>employee's</i> and <i>employer's</i> contributions payable	Employee's contributions payable	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£	£	£	£ P	£ P	£ P
1843	291	38	36	1478	332.16	151.60	180.56
1847	291	38	36	1482	333.05	152.00	181.05
1851	291	38	36	1486	333.94	152.40	181.54
1855	291	38	36	1490	334.82	152.80	182.02
1859	291	38	36	1494	335.71	153.20	182.51
1863	291	38	36	1498	336.60	153.60	183.00
1867	291	38	36	1502	337.49	154.00	183.49
1871	291	38	36	1506	338.38	154.40	183.98
1875	291	38	36	1510	339.26	154.80	184.46
1879	291	38	36	1514	340.15	155.20	184.95
1883	291	38	36	1518	341.04	155.60	185.44
1887	291	38	36	1522	341.93	156.00	185.93
1891	291	38	36	1526	342.82	156.40	186.42
1895	291	38	36	1530	343.70	156.80	186.90
1899	291	38	36	1534	344.59	157.20	187.39
1903	291	38	36	1538	345.48	157.60	187.88
1907	291	38	36	1542	346.37	158.00	188.37
1911	291	38	36	1546	347.26	158.40	188.86
1915	291	38	36	1550	348.14	158.80	189.34
1919	291	38	36	1554	349.03	159.20	189.83
1923	291	38	36	1558	349.92	159.60	190.32
1927	291	38	36	1562	350.81	160.00	190.81
1931	291	38	36	1566	351.70	160.40	191.30
1935	291	38	36	1570	352.58	160.80	191.78
1939	291	38	36	1574	353.47	161.20	192.27
1943	291	38	36	1578	354.36	161.60	192.76
1947	291	38	36	1582	355.25	162.00	193.25
1951	291	38	36	1586	356.14	162.40	193.74
1955	291	38	36	1590	357.02	162.80	194.22
1959	291	38	36	1594	357.91	163.20	194.71
1963	291	38	36	1598	358.80	163.60	195.20
1967	291	38	36	1602	359.69	164.00	195.69
1971	291	38	36	1606	360.58	164.40	196.18
1975	291	38	36	1610	361.46	164.80	196.66
1979	291	38	36	1614	362.35	165.20	197.15
1983	291	38	36	1618	363.24	165.60	197.64
1987	291	38	36	1622	364.13	166.00	198.13
1991	291	38	36	1626	365.02	166.40	198.62
1995	291	38	36	1630	365.90	166.80	199.10
1999	291	38	36	1634	366.79	167.20	199.59
2003	291	38	36	1638	367.68	167.60	200.08
2007	291	38	36	1642	368.57	168.00	200.57
2011	291	38	36	1646	369.46	168.40	201.06
2015	291	38	36	1650	370.34	168.80	201.54
2019	291	38	36	1654	371.23	169.20	202.03
2023	291	38	36	1658	372.12	169.60	202.52
2027	291	38	36	1662	373.01	170.00	203.01
2031	291	38	36	1666	373.90	170.40	203.50
2035	291	38	36	1670	374.78	170.80	203.98
2039	291	38	36	1674	375.67	171.20	204.47
2043	291	38	36	1678	376.56	171.60	204.96
2047	291	38	36	1682	377.45	172.00	205.45
2051	291	38	36	1686	378.34	172.40	205.94
2055	291	38	36	1690	379.22	172.80	206.42
2059	291	38	36	1694	380.11	173.20	206.91
2063	291	38	36	1698	381.00	173.60	207.40
2067	291	38	36	1702	381.89	174.00	207.89
2071	291	38	36	1706	382.78	174.40	208.38
2075	291	38	36	1710	383.66	174.80	208.86
2079	291	38	36	1714	384.55	175.20	209.35

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the UEL	Total of <i>employee's</i> and <i>employee's</i> contributions payable	Employee's contributions payable	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£	£	£	£ P	£ P	£ P
2083	291	38	36	1718	385.44	175.60	209.84
2087	291	38	36	1722	386.33	176.00	210.33
2091	291	38	36	1726	387.22	176.40	210.82
2095	291	38	36	1730	388.10	176.80	211.30
2099	291	38	36	1734	388.99	177.20	211.79
2103	291	38	36	1738	389.88	177.60	212.28
2107	291	38	36	1742	390.77	178.00	212.77
2111	291	38	36	1746	391.66	178.40	213.26
2115	291	38	36	1750	392.54	178.80	213.74
2119	291	38	36	1754	393.43	179.20	214.23
2123	291	38	36	1758	394.32	179.60	214.72
2127	291	38	36	1762	395.21	180.00	215.21
2131	291	38	36	1766	396.10	180.40	215.70
2135	291	38	36	1770	396.98	180.80	216.18
2139	291	38	36	1774	397.87	181.20	216.67
2143	291	38	36	1778	398.76	181.60	217.16
2147	291	38	36	1782	399.65	182.00	217.65
2151	291	38	36	1786	400.54	182.40	218.14
2155	291	38	36	1790	401.42	182.80	218.62
2159	291	38	36	1794	402.31	183.20	219.11
2163	291	38	36	1798	403.20	183.60	219.60
2167	291	38	36	1802	404.09	184.00	220.09
2171	291	38	36	1806	404.98	184.40	220.58
2175	291	38	36	1810	405.86	184.80	221.06
2179	291	38	36	1814	406.75	185.20	221.55
2183	291	38	36	1818	407.64	185.60	222.04
2187	291	38	36	1822	408.53	186.00	222.53
2191	291	38	36	1826	409.42	186.40	223.02
2195	291	38	36	1830	410.30	186.80	223.50
2199	291	38	36	1834	411.19	187.20	223.99
2203	291	38	36	1838	412.08	187.60	224.48
2207	291	38	36	1842	412.97	188.00	224.97
2211	291	38	36	1846	413.86	188.40	225.46
2215	291	38	36	1850	414.74	188.80	225.94
2219	291	38	36	1854	415.63	189.20	226.43
2223	291	38	36	1858	416.52	189.60	226.92
2227	291	38	36	1862	417.41	190.00	227.41
2231	291	38	36	1866	418.30	190.40	227.90
2235	291	38	36	1870	419.18	190.80	228.38
2239	291	38	36	1874	420.07	191.20	228.87
2243	291	38	36	1878	420.96	191.60	229.36
2247	291	38	36	1882	421.85	192.00	229.85
2251	291	38	36	1886	422.74	192.40	230.34
2255	291	38	36	1890	423.62	192.80	230.82
2259	291	38	36	1894	424.51	193.20	231.31
2263	291	38	36	1898	425.40	193.60	231.80
2267	291	38	36	1902	426.29	194.00	232.29
2271	291	38	36	1906	427.18	194.40	232.78
2275	291	38	36	1910	428.06	194.80	233.26
2279	291	38	36	1914	428.95	195.20	233.75
2283	291	38	36	1918	429.84	195.60	234.24
2287	291	38	36	1922	430.73	196.00	234.73
2291	291	38	36	1926	431.62	196.40	235.22
2295	291	38	36	1930	432.50	196.80	235.70
2299	291	38	36	1934	433.39	197.20	236.19
2303	291	38	36	1938	434.28	197.60	236.68
2307	291	38	36	1942	435.17	198.00	237.17
2311	291	38	36	1946	436.06	198.40	237.66
2315	291	38	36	1950	436.94	198.80	238.14
2319	291	38	36	1954	437.83	199.20	238.63

If the employee's gross pay is over £2319, go to page 61

# Weekly table for not contracted-out reduced rate contributions for use from 6 April 2000 to 5 April 2001

Contribution table letter

**B**

## Use this table for:

- married women or widows who have the right to pay reduced rate employee's contributions for whom you hold a valid certificate CA4139, CF383 or CF380A.

## Do not use this table for:

- women aged 60 or over, see Table C
- women for whom you hold form CA2700, see Table C.

## Completing Deductions Working Sheet, form P11 or substitute:

- enter 'B' in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in columns 1e and 1f of the table to columns 1e and 1f of form P11. You may copy the figures in columns 1a-1d of the table to columns 1a-1d of form P11 if you wish.

If the exact gross pay is not shown in the table, use the next smaller figure shown.

The figures in the left hand column of each table show steps between the Lower Earnings Limit and the Upper Earnings Limit. The National Insurance contributions liability for each step is calculated at the mid-point of the steps so you and your employee may pay slightly more or less than if you used the exact percentage method.

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1f	1f
£	£	£	£	£	£ P	£ P	£ P
Up to and including 66.99	No NIC Liability, make no entries on forms P11 and P14						
67	67	0	0	0	0.00	0.00	0.00
68	67	1	0	0	0.00	0.00	0.00
69	67	2	0	0	0.00	0.00	0.00
70	67	3	0	0	0.00	0.00	0.00
71	67	4	0	0	0.00	0.00	0.00
72	67	5	0	0	0.00	0.00	0.00
73	67	6	0	0	0.00	0.00	0.00
74	67	7	0	0	0.00	0.00	0.00
75	67	8	0	0	0.00	0.00	0.00
76	67	9	0	0	0.00	0.00	0.00
77	67	9	1	0	0.06	0.06	0.00
78	67	9	2	0	0.10	0.10	0.00
79	67	9	3	0	0.13	0.13	0.00
80	67	9	4	0	0.17	0.17	0.00
81	67	9	5	0	0.21	0.21	0.00
82	67	9	6	0	0.25	0.25	0.00
83	67	9	7	0	0.29	0.29	0.00
84	67	9	8	0	0.33	0.33	0.00
85	67	9	8	1	0.54	0.36	0.18
86	67	9	8	2	0.70	0.40	0.30
87	67	9	8	3	0.87	0.44	0.43
88	67	9	8	4	1.03	0.48	0.55
89	67	9	8	5	1.19	0.52	0.67
90	67	9	8	6	1.35	0.56	0.79
91	67	9	8	7	1.51	0.60	0.91
92	67	9	8	8	1.67	0.63	1.04
93	67	9	8	9	1.83	0.67	1.16
94	67	9	8	10	1.99	0.71	1.28
95	67	9	8	11	2.15	0.75	1.40
96	67	9	8	12	2.31	0.79	1.52

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£	£	£	£ P	£ P	£ P
97	67	9	8	13	2.47	0.83	1.65
98	67	9	8	14	2.64	0.87	1.77
99	67	9	8	15	2.79	0.90	1.89
100	67	9	8	16	2.96	0.94	2.01
101	67	9	8	17	3.11	0.98	2.13
102	67	9	8	18	3.28	1.02	2.26
103	67	9	8	19	3.44	1.06	2.38
104	67	9	8	20	3.60	1.10	2.50
105	67	9	8	21	3.75	1.13	2.62
106	67	9	8	22	3.91	1.17	2.74
107	67	9	8	23	4.08	1.21	2.87
108	67	9	8	24	4.24	1.25	2.99
109	67	9	8	25	4.40	1.29	3.11
110	67	9	8	26	4.56	1.33	3.23
111	67	9	8	27	4.72	1.37	3.35
112	67	9	8	28	4.88	1.40	3.48
113	67	9	8	29	5.04	1.44	3.60
114	67	9	8	30	5.20	1.48	3.72
115	67	9	8	31	5.36	1.52	3.84
116	67	9	8	32	5.52	1.56	3.96
117	67	9	8	33	5.68	1.60	4.09
118	67	9	8	34	5.85	1.64	4.21
119	67	9	8	35	6.00	1.67	4.33
120	67	9	8	36	6.17	1.71	4.45
121	67	9	8	37	6.32	1.75	4.57
122	67	9	8	38	6.49	1.79	4.70
123	67	9	8	39	6.65	1.83	4.82
124	67	9	8	40	6.81	1.87	4.94
125	67	9	8	41	6.96	1.90	5.06
126	67	9	8	42	7.12	1.94	5.18
127	67	9	8	43	7.29	1.98	5.31
128	67	9	8	44	7.45	2.02	5.43
129	67	9	8	45	7.61	2.06	5.55
130	67	9	8	46	7.77	2.10	5.67
131	67	9	8	47	7.93	2.14	5.79
132	67	9	8	48	8.09	2.17	5.92
133	67	9	8	49	8.25	2.21	6.04
134	67	9	8	50	8.41	2.25	6.16
135	67	9	8	51	8.57	2.29	6.28
136	67	9	8	52	8.73	2.33	6.40
137	67	9	8	53	8.89	2.37	6.53
138	67	9	8	54	9.06	2.41	6.65
139	67	9	8	55	9.21	2.44	6.77
140	67	9	8	56	9.38	2.48	6.89
141	67	9	8	57	9.53	2.52	7.01
142	67	9	8	58	9.70	2.56	7.14
143	67	9	8	59	9.86	2.60	7.26
144	67	9	8	60	10.02	2.64	7.38
145	67	9	8	61	10.17	2.67	7.50
146	67	9	8	62	10.33	2.71	7.62
147	67	9	8	63	10.50	2.75	7.75
148	67	9	8	64	10.66	2.79	7.87
149	67	9	8	65	10.82	2.83	7.99
150	67	9	8	66	10.98	2.87	8.11
151	67	9	8	67	11.14	2.91	8.23
152	67	9	8	68	11.30	2.94	8.36
153	67	9	8	69	11.46	2.98	8.48
154	67	9	8	70	11.62	3.02	8.60
155	67	9	8	71	11.78	3.06	8.72
156	67	9	8	72	11.94	3.10	8.84

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL) <b>1a</b>	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold <b>1b</b>	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold <b>1c</b>	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL <b>1d</b>	Total of <i>employee's</i> and <i>employer's</i> contributions payable <b>1e</b>	Employee's contributions payable <b>1f</b>	▼ Employer's contributions
£	£	£	£	£	£ P	£ P	£ P
157	67	9	8	73	12.10	3.14	8.97
158	67	9	8	74	12.27	3.18	9.09
159	67	9	8	75	12.42	3.21	9.21
160	67	9	8	76	12.59	3.25	9.33
161	67	9	8	77	12.74	3.29	9.45
162	67	9	8	78	12.91	3.33	9.58
163	67	9	8	79	13.07	3.37	9.70
164	67	9	8	80	13.23	3.41	9.82
165	67	9	8	81	13.38	3.44	9.94
166	67	9	8	82	13.54	3.48	10.06
167	67	9	8	83	13.71	3.52	10.19
168	67	9	8	84	13.87	3.56	10.31
169	67	9	8	85	14.03	3.60	10.43
170	67	9	8	86	14.19	3.64	10.55
171	67	9	8	87	14.35	3.68	10.67
172	67	9	8	88	14.51	3.71	10.80
173	67	9	8	89	14.67	3.75	10.92
174	67	9	8	90	14.83	3.79	11.04
175	67	9	8	91	14.99	3.83	11.16
176	67	9	8	92	15.15	3.87	11.28
177	67	9	8	93	15.31	3.91	11.41
178	67	9	8	94	15.48	3.95	11.53
179	67	9	8	95	15.63	3.98	11.65
180	67	9	8	96	15.80	4.02	11.77
181	67	9	8	97	15.95	4.06	11.89
182	67	9	8	98	16.12	4.10	12.02
183	67	9	8	99	16.28	4.14	12.14
184	67	9	8	100	16.44	4.18	12.26
185	67	9	8	101	16.59	4.21	12.38
186	67	9	8	102	16.75	4.25	12.50
187	67	9	8	103	16.92	4.29	12.63
188	67	9	8	104	17.08	4.33	12.75
189	67	9	8	105	17.24	4.37	12.87
190	67	9	8	106	17.40	4.41	12.99
191	67	9	8	107	17.56	4.45	13.11
192	67	9	8	108	17.72	4.48	13.24
193	67	9	8	109	17.88	4.52	13.36
194	67	9	8	110	18.04	4.56	13.48
195	67	9	8	111	18.20	4.60	13.60
196	67	9	8	112	18.36	4.64	13.72
197	67	9	8	113	18.52	4.68	13.85
198	67	9	8	114	18.69	4.72	13.97
199	67	9	8	115	18.84	4.75	14.09
200	67	9	8	116	19.01	4.79	14.21
201	67	9	8	117	19.16	4.83	14.33
202	67	9	8	118	19.33	4.87	14.46
203	67	9	8	119	19.49	4.91	14.58
204	67	9	8	120	19.65	4.95	14.70
205	67	9	8	121	19.80	4.98	14.82
206	67	9	8	122	19.96	5.02	14.94
207	67	9	8	123	20.13	5.06	15.07
208	67	9	8	124	20.29	5.10	15.19
209	67	9	8	125	20.45	5.14	15.31
210	67	9	8	126	20.61	5.18	15.43
211	67	9	8	127	20.77	5.22	15.55
212	67	9	8	128	20.93	5.25	15.68
213	67	9	8	129	21.09	5.29	15.80
214	67	9	8	130	21.25	5.33	15.92
215	67	9	8	131	21.41	5.37	16.04
216	67	9	8	132	21.57	5.41	16.16

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£	£	£	£ P	£ P	£ P
217	67	9	8	133	21.73	5.45	16.29
218	67	9	8	134	21.90	5.49	16.41
219	67	9	8	135	22.05	5.52	16.53
220	67	9	8	136	22.22	5.56	16.65
221	67	9	8	137	22.37	5.60	16.77
222	67	9	8	138	22.54	5.64	16.90
223	67	9	8	139	22.70	5.68	17.02
224	67	9	8	140	22.86	5.72	17.14
225	67	9	8	141	23.01	5.75	17.26
226	67	9	8	142	23.17	5.79	17.38
227	67	9	8	143	23.34	5.83	17.51
228	67	9	8	144	23.50	5.87	17.63
229	67	9	8	145	23.66	5.91	17.75
230	67	9	8	146	23.82	5.95	17.87
231	67	9	8	147	23.98	5.99	17.99
232	67	9	8	148	24.14	6.02	18.12
233	67	9	8	149	24.30	6.06	18.24
234	67	9	8	150	24.46	6.10	18.36
235	67	9	8	151	24.62	6.14	18.48
236	67	9	8	152	24.78	6.18	18.60
237	67	9	8	153	24.94	6.22	18.73
238	67	9	8	154	25.11	6.26	18.85
239	67	9	8	155	25.26	6.29	18.97
240	67	9	8	156	25.43	6.33	19.09
241	67	9	8	157	25.58	6.37	19.21
242	67	9	8	158	25.75	6.41	19.34
243	67	9	8	159	25.91	6.45	19.46
244	67	9	8	160	26.07	6.49	19.58
245	67	9	8	161	26.22	6.52	19.70
246	67	9	8	162	26.38	6.56	19.82
247	67	9	8	163	26.55	6.60	19.95
248	67	9	8	164	26.71	6.64	20.07
249	67	9	8	165	26.87	6.68	20.19
250	67	9	8	166	27.03	6.72	20.31
251	67	9	8	167	27.19	6.76	20.43
252	67	9	8	168	27.35	6.79	20.56
253	67	9	8	169	27.51	6.83	20.68
254	67	9	8	170	27.67	6.87	20.80
255	67	9	8	171	27.83	6.91	20.92
256	67	9	8	172	27.99	6.95	21.04
257	67	9	8	173	28.15	6.99	21.17
258	67	9	8	174	28.32	7.03	21.29
259	67	9	8	175	28.47	7.06	21.41
260	67	9	8	176	28.64	7.10	21.53
261	67	9	8	177	28.79	7.14	21.65
262	67	9	8	178	28.96	7.18	21.78
263	67	9	8	179	29.12	7.22	21.90
264	67	9	8	180	29.28	7.26	22.02
265	67	9	8	181	29.43	7.29	22.14
266	67	9	8	182	29.59	7.33	22.26
267	67	9	8	183	29.76	7.37	22.39
268	67	9	8	184	29.92	7.41	22.51
269	67	9	8	185	30.08	7.45	22.63
270	67	9	8	186	30.24	7.49	22.75
271	67	9	8	187	30.40	7.53	22.87
272	67	9	8	188	30.56	7.56	23.00
273	67	9	8	189	30.72	7.60	23.12
274	67	9	8	190	30.88	7.64	23.24
275	67	9	8	191	31.04	7.68	23.36
276	67	9	8	192	31.20	7.72	23.48

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL) <b>1a</b>	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold <b>1b</b>	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employee's</i> Earnings Threshold <b>1c</b>	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL <b>1d</b>	Total of <i>employee's</i> and <i>employer's</i> contributions payable <b>1e</b>	Employee's contributions payable <b>1f</b>	▼ Employer's contributions
£	£	£	£	£	£ P	£ P	£ P
277	67	9	8	193	31.36	7.76	23.61
278	67	9	8	194	31.53	7.80	23.73
279	67	9	8	195	31.68	7.83	23.85
280	67	9	8	196	31.85	7.87	23.97
281	67	9	8	197	32.00	7.91	24.09
282	67	9	8	198	32.17	7.95	24.22
283	67	9	8	199	32.33	7.99	24.34
284	67	9	8	200	32.49	8.03	24.46
285	67	9	8	201	32.64	8.06	24.58
286	67	9	8	202	32.80	8.10	24.70
287	67	9	8	203	32.97	8.14	24.83
288	67	9	8	204	33.13	8.18	24.95
289	67	9	8	205	33.29	8.22	25.07
290	67	9	8	206	33.45	8.26	25.19
291	67	9	8	207	33.61	8.30	25.31
292	67	9	8	208	33.77	8.33	25.44
293	67	9	8	209	33.93	8.37	25.56
294	67	9	8	210	34.09	8.41	25.68
295	67	9	8	211	34.25	8.45	25.80
296	67	9	8	212	34.41	8.49	25.92
297	67	9	8	213	34.57	8.53	26.05
298	67	9	8	214	34.74	8.57	26.17
299	67	9	8	215	34.89	8.60	26.29
300	67	9	8	216	35.06	8.64	26.41
301	67	9	8	217	35.21	8.68	26.53
302	67	9	8	218	35.38	8.72	26.66
303	67	9	8	219	35.54	8.76	26.78
304	67	9	8	220	35.70	8.80	26.90
305	67	9	8	221	35.85	8.83	27.02
306	67	9	8	222	36.01	8.87	27.14
307	67	9	8	223	36.18	8.91	27.27
308	67	9	8	224	36.34	8.95	27.39
309	67	9	8	225	36.50	8.99	27.51
310	67	9	8	226	36.66	9.03	27.63
311	67	9	8	227	36.82	9.07	27.75
312	67	9	8	228	36.98	9.10	27.88
313	67	9	8	229	37.14	9.14	28.00
314	67	9	8	230	37.30	9.18	28.12
315	67	9	8	231	37.46	9.22	28.24
316	67	9	8	232	37.62	9.26	28.36
317	67	9	8	233	37.78	9.30	28.49
318	67	9	8	234	37.95	9.34	28.61
319	67	9	8	235	38.10	9.37	28.73
320	67	9	8	236	38.27	9.41	28.85
321	67	9	8	237	38.42	9.45	28.97
322	67	9	8	238	38.59	9.49	29.10
323	67	9	8	239	38.75	9.53	29.22
324	67	9	8	240	38.91	9.57	29.34
325	67	9	8	241	39.06	9.60	29.46
326	67	9	8	242	39.22	9.64	29.58
327	67	9	8	243	39.39	9.68	29.71
328	67	9	8	244	39.55	9.72	29.83
329	67	9	8	245	39.71	9.76	29.95
330	67	9	8	246	39.87	9.80	30.07
331	67	9	8	247	40.03	9.84	30.19
332	67	9	8	248	40.19	9.87	30.32
333	67	9	8	249	40.35	9.91	30.44
334	67	9	8	250	40.51	9.95	30.56
335	67	9	8	251	40.67	9.99	30.68
336	67	9	8	252	40.83	10.03	30.80

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of <i>employee's</i> and <i>employer's</i> contributions payable	Employee's contributions payable	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£	£	£	£ P	£ P	£ P
337	67	9	8	253	40.99	10.07	30.93
338	67	9	8	254	41.16	10.11	31.05
339	67	9	8	255	41.31	10.14	31.17
340	67	9	8	256	41.48	10.18	31.29
341	67	9	8	257	41.63	10.22	31.41
342	67	9	8	258	41.80	10.26	31.54
343	67	9	8	259	41.96	10.30	31.66
344	67	9	8	260	42.12	10.34	31.78
345	67	9	8	261	42.27	10.37	31.90
346	67	9	8	262	42.43	10.41	32.02
347	67	9	8	263	42.60	10.45	32.15
348	67	9	8	264	42.76	10.49	32.27
349	67	9	8	265	42.92	10.53	32.39
350	67	9	8	266	43.08	10.57	32.51
351	67	9	8	267	43.24	10.61	32.63
352	67	9	8	268	43.40	10.64	32.76
353	67	9	8	269	43.56	10.68	32.88
354	67	9	8	270	43.72	10.72	33.00
355	67	9	8	271	43.88	10.76	33.12
356	67	9	8	272	44.04	10.80	33.24
357	67	9	8	273	44.20	10.84	33.37
358	67	9	8	274	44.37	10.88	33.49
359	67	9	8	275	44.52	10.91	33.61
360	67	9	8	276	44.69	10.95	33.73
361	67	9	8	277	44.84	10.99	33.85
362	67	9	8	278	45.01	11.03	33.98
363	67	9	8	279	45.17	11.07	34.10
364	67	9	8	280	45.33	11.11	34.22
365	67	9	8	281	45.48	11.14	34.34
366	67	9	8	282	45.64	11.18	34.46
367	67	9	8	283	45.81	11.22	34.59
368	67	9	8	284	45.97	11.26	34.71
369	67	9	8	285	46.13	11.30	34.83
370	67	9	8	286	46.29	11.34	34.95
371	67	9	8	287	46.45	11.38	35.07
372	67	9	8	288	46.61	11.41	35.20
373	67	9	8	289	46.77	11.45	35.32
374	67	9	8	290	46.93	11.49	35.44
375	67	9	8	291	47.09	11.53	35.56
376	67	9	8	292	47.25	11.57	35.68
377	67	9	8	293	47.41	11.61	35.81
378	67	9	8	294	47.58	11.65	35.93
379	67	9	8	295	47.73	11.68	36.05
380	67	9	8	296	47.90	11.72	36.17
381	67	9	8	297	48.05	11.76	36.29
382	67	9	8	298	48.22	11.80	36.42
383	67	9	8	299	48.38	11.84	36.54
384	67	9	8	300	48.54	11.88	36.66
385	67	9	8	301	48.69	11.91	36.78
386	67	9	8	302	48.85	11.95	36.90
387	67	9	8	303	49.02	11.99	37.03
388	67	9	8	304	49.18	12.03	37.15
389	67	9	8	305	49.34	12.07	37.27
390	67	9	8	306	49.50	12.11	37.39
391	67	9	8	307	49.66	12.15	37.51
392	67	9	8	308	49.82	12.18	37.64
393	67	9	8	309	49.98	12.22	37.76
394	67	9	8	310	50.14	12.26	37.88
395	67	9	8	311	50.30	12.30	38.00
396	67	9	8	312	50.46	12.34	38.12

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employers</i> Earnings Threshold, up to and including the UEL	Total of <i>employee's</i> and <i>employer's</i> contributions payable	Employee's contributions payable	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£	£	£	£ P	£ P	£ P
397	67	9	8	313	50.62	12.38	38.25
398	67	9	8	314	50.79	12.42	38.37
399	67	9	8	315	50.94	12.45	38.49
400	67	9	8	316	51.11	12.49	38.61
401	67	9	8	317	51.26	12.53	38.73
402	67	9	8	318	51.43	12.57	38.86
403	67	9	8	319	51.59	12.61	38.98
404	67	9	8	320	51.75	12.65	39.10
405	67	9	8	321	51.90	12.68	39.22
406	67	9	8	322	52.06	12.72	39.34
407	67	9	8	323	52.23	12.76	39.47
408	67	9	8	324	52.39	12.80	39.59
409	67	9	8	325	52.55	12.84	39.71
410	67	9	8	326	52.71	12.88	39.83
411	67	9	8	327	52.87	12.92	39.95
412	67	9	8	328	53.03	12.95	40.08
413	67	9	8	329	53.19	12.99	40.20
414	67	9	8	330	53.35	13.03	40.32
415	67	9	8	331	53.51	13.07	40.44
416	67	9	8	332	53.67	13.11	40.56
417	67	9	8	333	53.83	13.15	40.69
418	67	9	8	334	54.00	13.19	40.81
419	67	9	8	335	54.15	13.22	40.93
420	67	9	8	336	54.32	13.26	41.05
421	67	9	8	337	54.48	13.30	41.18
422	67	9	8	338	54.64	13.34	41.30
423	67	9	8	339	54.80	13.38	41.42
424	67	9	8	340	54.96	13.42	41.54
425	67	9	8	341	55.11	13.45	41.66
426	67	9	8	342	55.27	13.49	41.78
427	67	9	8	343	55.44	13.53	41.91
428	67	9	8	344	55.60	13.57	42.03
429	67	9	8	345	55.76	13.61	42.15
430	67	9	8	346	55.92	13.65	42.27
431	67	9	8	347	56.08	13.69	42.39
432	67	9	8	348	56.24	13.72	42.52
433	67	9	8	349	56.40	13.76	42.64
434	67	9	8	350	56.56	13.80	42.76
435	67	9	8	351	56.72	13.84	42.88
436	67	9	8	352	56.88	13.88	43.00
437	67	9	8	353	57.04	13.92	43.13
438	67	9	8	354	57.21	13.96	43.25
439	67	9	8	355	57.36	13.99	43.37
440	67	9	8	356	57.53	14.03	43.49
441	67	9	8	357	57.68	14.07	43.61
442	67	9	8	358	57.85	14.11	43.74
443	67	9	8	359	58.01	14.15	43.86
444	67	9	8	360	58.17	14.19	43.98
445	67	9	8	361	58.32	14.22	44.10
446	67	9	8	362	58.48	14.26	44.22
447	67	9	8	363	58.65	14.30	44.35
448	67	9	8	364	58.81	14.34	44.47
449	67	9	8	365	58.97	14.38	44.59
450	67	9	8	366	59.13	14.42	44.71
451	67	9	8	367	59.29	14.46	44.83
452	67	9	8	368	59.45	14.49	44.96
453	67	9	8	369	59.61	14.53	45.08
454	67	9	8	370	59.77	14.57	45.20
455	67	9	8	371	59.93	14.61	45.32
456	67	9	8	372	60.09	14.65	45.44

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£	£	£	£ P	£ P	£ P
457	67	9	8	373	60.25	14.69	45.57
458	67	9	8	374	60.42	14.73	45.69
459	67	9	8	375	60.57	14.76	45.81
460	67	9	8	376	60.74	14.80	45.93
461	67	9	8	377	60.89	14.84	46.05
462	67	9	8	378	61.06	14.88	46.18
463	67	9	8	379	61.22	14.92	46.30
464	67	9	8	380	61.38	14.96	46.42
465	67	9	8	381	61.53	14.99	46.54
466	67	9	8	382	61.69	15.03	46.66
467	67	9	8	383	61.86	15.07	46.79
468	67	9	8	384	62.02	15.11	46.91
469	67	9	8	385	62.18	15.15	47.03
470	67	9	8	386	62.34	15.19	47.15
471	67	9	8	387	62.50	15.23	47.27
472	67	9	8	388	62.66	15.26	47.40
473	67	9	8	389	62.82	15.30	47.52
474	67	9	8	390	62.98	15.34	47.64
475	67	9	8	391	63.14	15.38	47.76
476	67	9	8	392	63.30	15.42	47.88
477	67	9	8	393	63.46	15.46	48.01
478	67	9	8	394	63.63	15.50	48.13
479	67	9	8	395	63.78	15.53	48.25
480	67	9	8	396	63.95	15.57	48.37
481	67	9	8	397	64.10	15.61	48.49
482	67	9	8	398	64.27	15.65	48.62
483	67	9	8	399	64.43	15.69	48.74
484	67	9	8	400	64.59	15.73	48.86
485	67	9	8	401	64.74	15.76	48.98
486	67	9	8	402	64.90	15.80	49.10
487	67	9	8	403	65.07	15.84	49.23
488	67	9	8	404	65.23	15.88	49.35
489	67	9	8	405	65.39	15.92	49.47
490	67	9	8	406	65.55	15.96	49.59
491	67	9	8	407	65.71	16.00	49.71
492	67	9	8	408	65.87	16.03	49.84
493	67	9	8	409	66.03	16.07	49.96
494	67	9	8	410	66.19	16.11	50.08
495	67	9	8	411	66.35	16.15	50.20
496	67	9	8	412	66.51	16.19	50.32
497	67	9	8	413	66.67	16.23	50.45
498	67	9	8	414	66.84	16.27	50.57
499	67	9	8	415	66.99	16.30	50.69
500	67	9	8	416	67.16	16.34	50.81
501	67	9	8	417	67.31	16.38	50.93
502	67	9	8	418	67.48	16.42	51.06
503	67	9	8	419	67.64	16.46	51.18
504	67	9	8	420	67.80	16.50	51.30
505	67	9	8	421	67.95	16.53	51.42
506	67	9	8	422	68.11	16.57	51.54
507	67	9	8	423	68.28	16.61	51.67
508	67	9	8	424	68.44	16.65	51.79
509	67	9	8	425	68.60	16.69	51.91
510	67	9	8	426	68.76	16.73	52.03
511	67	9	8	427	68.92	16.77	52.15
512	67	9	8	428	69.08	16.80	52.28
513	67	9	8	429	69.24	16.84	52.40
514	67	9	8	430	69.40	16.88	52.52
515	67	9	8	431	69.56	16.92	52.64
516	67	9	8	432	69.72	16.96	52.76

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	
£	£	£	£	£	£ P	£ P	£ P
517	67	9	8	433	69.88	17.00	52.89
518	67	9	8	434	70.05	17.04	53.01
519	67	9	8	435	70.20	17.07	53.13
520	67	9	8	436	70.37	17.11	53.25
521	67	9	8	437	70.52	17.15	53.37
522	67	9	8	438	70.69	17.19	53.50
523	67	9	8	439	70.85	17.23	53.62
524	67	9	8	440	71.01	17.27	53.74
525	67	9	8	441	71.16	17.30	53.86
526	67	9	8	442	71.32	17.34	53.98
527	67	9	8	443	71.49	17.38	54.11
528	67	9	8	444	71.65	17.42	54.23
529	67	9	8	445	71.81	17.46	54.35
530	67	9	8	446	71.97	17.50	54.47
531	67	9	8	447	72.13	17.54	54.59
532	67	9	8	448	72.29	17.57	54.72
533	67	9	8	449	72.45	17.61	54.84
534	67	9	8	450	72.61	17.65	54.96
535	67	9	8	451	72.69	17.67	55.02

If the employee's gross pay is over £535, go to page 61

# Monthly table for not contracted-out reduced rate contributions for use from 6 April 2000 to 5 April 2001

**B**

Contribution table letter

## Use this table for:

- married women or widows who have the right to pay reduced rate employee's contributions for whom you hold a valid certificate CA4139, CF383 or CF380A.

## Do not use this table for:

- women aged 60 or over, see Table C
- women for whom you hold form CA2700, see Table C.

## Completing Deductions Working Sheet, form P11 or substitute:

- enter 'B' in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in columns 1e and 1f of the table to columns 1e and 1f of form P11. You may copy the figures in columns 1a-1d of the table to columns 1a-1d of form P11 if you wish.

If the exact gross pay is not shown in the table, use the next smaller figure shown.

The figures in the left hand column of each table show steps between the Lower Earnings Limit and the Upper Earnings Limit. The National Insurance contributions liability for each step is calculated at the mid-point of the steps so you and your employee may pay slightly more or less than if you used the exact percentage method.

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£	£	£	£ P	£ P	£ P
Up to and including 290.99	No NIC Liability, make no entries on forms P11 and P14						
291	291	0	0	0	0.00	0.00	0.00
295	291	4	0	0	0.00	0.00	0.00
299	291	8	0	0	0.00	0.00	0.00
303	291	12	0	0	0.00	0.00	0.00
307	291	16	0	0	0.00	0.00	0.00
311	291	20	0	0	0.00	0.00	0.00
315	291	24	0	0	0.00	0.00	0.00
319	291	28	0	0	0.00	0.00	0.00
323	291	32	0	0	0.00	0.00	0.00
327	291	36	0	0	0.00	0.00	0.00
329	291	38	0	0	0.00	0.00	0.00
331	291	38	2	0	0.15	0.15	0.00
335	291	38	6	0	0.31	0.31	0.00
339	291	38	10	0	0.46	0.46	0.00
343	291	38	14	0	0.62	0.62	0.00
347	291	38	18	0	0.77	0.77	0.00
351	291	38	22	0	0.92	0.92	0.00
355	291	38	26	0	1.08	1.08	0.00
359	291	38	30	0	1.23	1.23	0.00
363	291	38	34	0	1.35	1.35	0.00
365	291	38	36	0	1.42	1.42	0.00
367	291	38	36	2	2.03	1.54	0.49
371	291	38	36	6	2.67	1.69	0.98
375	291	38	36	10	3.31	1.85	1.46
379	291	38	36	14	3.95	2.00	1.95
383	291	38	36	18	4.60	2.16	2.44
387	291	38	36	22	5.24	2.31	2.93
391	291	38	36	26	5.88	2.46	3.42
395	291	38	36	30	6.52	2.62	3.90
399	291	38	36	34	7.16	2.77	4.39

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of <i>employee's</i> and <i>employer's</i> contributions payable	Employee's contributions payable	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£	£	£	£ P	£ P	£ P
403	291	38	36	38	7.81	2.93	4.88
407	291	38	36	42	8.45	3.08	5.37
411	291	38	36	46	9.09	3.23	5.86
415	291	38	36	50	9.73	3.39	6.34
419	291	38	36	54	10.37	3.54	6.83
423	291	38	36	58	11.02	3.70	7.32
427	291	38	36	62	11.66	3.85	7.81
431	291	38	36	66	12.30	4.00	8.30
435	291	38	36	70	12.94	4.16	8.78
439	291	38	36	74	13.58	4.31	9.27
443	291	38	36	78	14.23	4.47	9.76
447	291	38	36	82	14.87	4.62	10.25
451	291	38	36	86	15.51	4.77	10.74
455	291	38	36	90	16.15	4.93	11.22
459	291	38	36	94	16.79	5.08	11.71
463	291	38	36	98	17.44	5.24	12.20
467	291	38	36	102	18.08	5.39	12.69
471	291	38	36	106	18.72	5.54	13.18
475	291	38	36	110	19.36	5.70	13.66
479	291	38	36	114	20.00	5.85	14.15
483	291	38	36	118	20.65	6.01	14.64
487	291	38	36	122	21.29	6.16	15.13
491	291	38	36	126	21.93	6.31	15.62
495	291	38	36	130	22.57	6.47	16.10
499	291	38	36	134	23.21	6.62	16.59
503	291	38	36	138	23.86	6.78	17.08
507	291	38	36	142	24.50	6.93	17.57
511	291	38	36	146	25.14	7.08	18.06
515	291	38	36	150	25.78	7.24	18.54
519	291	38	36	154	26.42	7.39	19.03
523	291	38	36	158	27.07	7.55	19.52
527	291	38	36	162	27.71	7.70	20.01
531	291	38	36	166	28.35	7.85	20.50
535	291	38	36	170	28.99	8.01	20.98
539	291	38	36	174	29.63	8.16	21.47
543	291	38	36	178	30.28	8.32	21.96
547	291	38	36	182	30.92	8.47	22.45
551	291	38	36	186	31.56	8.62	22.94
555	291	38	36	190	32.20	8.78	23.42
559	291	38	36	194	32.84	8.93	23.91
563	291	38	36	198	33.49	9.09	24.40
567	291	38	36	202	34.13	9.24	24.89
571	291	38	36	206	34.77	9.39	25.38
575	291	38	36	210	35.41	9.55	25.86
579	291	38	36	214	36.05	9.70	26.35
583	291	38	36	218	36.70	9.86	26.84
587	291	38	36	222	37.34	10.01	27.33
591	291	38	36	226	37.98	10.16	27.82
595	291	38	36	230	38.62	10.32	28.30
599	291	38	36	234	39.26	10.47	28.79
603	291	38	36	238	39.91	10.63	29.28
607	291	38	36	242	40.55	10.78	29.77
611	291	38	36	246	41.19	10.93	30.26
615	291	38	36	250	41.83	11.09	30.74
619	291	38	36	254	42.47	11.24	31.23
623	291	38	36	258	43.12	11.40	31.72
627	291	38	36	262	43.76	11.55	32.21
631	291	38	36	266	44.40	11.70	32.70
635	291	38	36	270	45.04	11.86	33.18
639	291	38	36	274	45.68	12.01	33.67

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of <i>employee's</i> and <i>employer's</i> contributions payable	Employee's contributions payable	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1f	
£	£	£	£	£	£ P	£ P	£ P
643	291	38	36	278	46.33	12.17	34.16
647	291	38	36	282	46.97	12.32	34.65
651	291	38	36	286	47.61	12.47	35.14
655	291	38	36	290	48.25	12.63	35.62
659	291	38	36	294	48.89	12.78	36.11
663	291	38	36	298	49.54	12.94	36.60
667	291	38	36	302	50.18	13.09	37.09
671	291	38	36	306	50.82	13.24	37.58
675	291	38	36	310	51.46	13.40	38.06
679	291	38	36	314	52.10	13.55	38.55
683	291	38	36	318	52.75	13.71	39.04
687	291	38	36	322	53.39	13.86	39.53
691	291	38	36	326	54.03	14.01	40.02
695	291	38	36	330	54.67	14.17	40.50
699	291	38	36	334	55.31	14.32	40.99
703	291	38	36	338	55.96	14.48	41.48
707	291	38	36	342	56.60	14.63	41.97
711	291	38	36	346	57.24	14.78	42.46
715	291	38	36	350	57.88	14.94	42.94
719	291	38	36	354	58.52	15.09	43.43
723	291	38	36	358	59.17	15.25	43.92
727	291	38	36	362	59.81	15.40	44.41
731	291	38	36	366	60.45	15.55	44.90
735	291	38	36	370	61.09	15.71	45.38
739	291	38	36	374	61.73	15.86	45.87
743	291	38	36	378	62.38	16.02	46.36
747	291	38	36	382	63.02	16.17	46.85
751	291	38	36	386	63.66	16.32	47.34
755	291	38	36	390	64.30	16.48	47.82
759	291	38	36	394	64.94	16.63	48.31
763	291	38	36	398	65.59	16.79	48.80
767	291	38	36	402	66.23	16.94	49.29
771	291	38	36	406	66.87	17.09	49.78
775	291	38	36	410	67.51	17.25	50.26
779	291	38	36	414	68.15	17.40	50.75
783	291	38	36	418	68.80	17.56	51.24
787	291	38	36	422	69.44	17.71	51.73
791	291	38	36	426	70.08	17.86	52.22
795	291	38	36	430	70.72	18.02	52.70
799	291	38	36	434	71.36	18.17	53.19
803	291	38	36	438	72.01	18.33	53.68
807	291	38	36	442	72.65	18.48	54.17
811	291	38	36	446	73.29	18.63	54.66
815	291	38	36	450	73.93	18.79	55.14
819	291	38	36	454	74.57	18.94	55.63
823	291	38	36	458	75.22	19.10	56.12
827	291	38	36	462	75.86	19.25	56.61
831	291	38	36	466	76.50	19.40	57.10
835	291	38	36	470	77.14	19.56	57.58
839	291	38	36	474	77.78	19.71	58.07
843	291	38	36	478	78.43	19.87	58.56
847	291	38	36	482	79.07	20.02	59.05
851	291	38	36	486	79.71	20.17	59.54
855	291	38	36	490	80.35	20.33	60.02
859	291	38	36	494	80.99	20.48	60.51
863	291	38	36	498	81.64	20.64	61.00
867	291	38	36	502	82.28	20.79	61.49
871	291	38	36	506	82.92	20.94	61.98
875	291	38	36	510	83.56	21.10	62.46
879	291	38	36	514	84.20	21.25	62.95

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employers</i> Earnings Threshold, up to and including the UEL	Total of <i>employee's</i> and <i>employer's</i> contributions payable	Employee's contributions payable	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£	£	£	£ P	£ P	£ P
883	291	38	36	518	84.85	21.41	63.44
887	291	38	36	522	85.49	21.56	63.93
891	291	38	36	526	86.13	21.71	64.42
895	291	38	36	530	86.77	21.87	64.90
899	291	38	36	534	87.41	22.02	65.39
903	291	38	36	538	88.06	22.18	65.88
907	291	38	36	542	88.70	22.33	66.37
911	291	38	36	546	89.34	22.48	66.86
915	291	38	36	550	89.98	22.64	67.34
919	291	38	36	554	90.62	22.79	67.83
923	291	38	36	558	91.27	22.95	68.32
927	291	38	36	562	91.91	23.10	68.81
931	291	38	36	566	92.55	23.25	69.30
935	291	38	36	570	93.19	23.41	69.78
939	291	38	36	574	93.83	23.56	70.27
943	291	38	36	578	94.48	23.72	70.76
947	291	38	36	582	95.12	23.87	71.25
951	291	38	36	586	95.76	24.02	71.74
955	291	38	36	590	96.40	24.18	72.22
959	291	38	36	594	97.04	24.33	72.71
963	291	38	36	598	97.69	24.49	73.20
967	291	38	36	602	98.33	24.64	73.69
971	291	38	36	606	98.97	24.79	74.18
975	291	38	36	610	99.61	24.95	74.66
979	291	38	36	614	100.25	25.10	75.15
983	291	38	36	618	100.90	25.26	75.64
987	291	38	36	622	101.54	25.41	76.13
991	291	38	36	626	102.18	25.56	76.62
995	291	38	36	630	102.82	25.72	77.10
999	291	38	36	634	103.46	25.87	77.59
1003	291	38	36	638	104.11	26.03	78.08
1007	291	38	36	642	104.75	26.18	78.57
1011	291	38	36	646	105.39	26.33	79.06
1015	291	38	36	650	106.03	26.49	79.54
1019	291	38	36	654	106.67	26.64	80.03
1023	291	38	36	658	107.32	26.80	80.52
1027	291	38	36	662	107.96	26.95	81.01
1031	291	38	36	666	108.60	27.10	81.50
1035	291	38	36	670	109.24	27.26	81.98
1039	291	38	36	674	109.88	27.41	82.47
1043	291	38	36	678	110.53	27.57	82.96
1047	291	38	36	682	111.17	27.72	83.45
1051	291	38	36	686	111.81	27.87	83.94
1055	291	38	36	690	112.45	28.03	84.42
1059	291	38	36	694	113.09	28.18	84.91
1063	291	38	36	698	113.74	28.34	85.40
1067	291	38	36	702	114.38	28.49	85.89
1071	291	38	36	706	115.02	28.64	86.38
1075	291	38	36	710	115.66	28.80	86.86
1079	291	38	36	714	116.30	28.95	87.35
1083	291	38	36	718	116.95	29.11	87.84
1087	291	38	36	722	117.59	29.26	88.33
1091	291	38	36	726	118.23	29.41	88.82
1095	291	38	36	730	118.87	29.57	89.30
1099	291	38	36	734	119.51	29.72	89.79
1103	291	38	36	738	120.16	29.88	90.28
1107	291	38	36	742	120.80	30.03	90.77
1111	291	38	36	746	121.44	30.18	91.26
1115	291	38	36	750	122.08	30.34	91.74
1119	291	38	36	754	122.72	30.49	92.23

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of <i>employee's</i> and <i>employer's</i> contributions payable	Employee's contributions payable	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£	£	£	£ P	£ P	£ P
1123	291	38	36	758	123.37	30.65	92.72
1127	291	38	36	762	124.01	30.80	93.21
1131	291	38	36	766	124.65	30.95	93.70
1135	291	38	36	770	125.29	31.11	94.18
1139	291	38	36	774	125.93	31.26	94.67
1143	291	38	36	778	126.58	31.42	95.16
1147	291	38	36	782	127.22	31.57	95.65
1151	291	38	36	786	127.86	31.72	96.14
1155	291	38	36	790	128.50	31.88	96.62
1159	291	38	36	794	129.14	32.03	97.11
1163	291	38	36	798	129.79	32.19	97.60
1167	291	38	36	802	130.43	32.34	98.09
1171	291	38	36	806	131.07	32.49	98.58
1175	291	38	36	810	131.71	32.65	99.06
1179	291	38	36	814	132.35	32.80	99.55
1183	291	38	36	818	133.00	32.96	100.04
1187	291	38	36	822	133.64	33.11	100.53
1191	291	38	36	826	134.28	33.26	101.02
1195	291	38	36	830	134.92	33.42	101.50
1199	291	38	36	834	135.56	33.57	101.99
1203	291	38	36	838	136.21	33.73	102.48
1207	291	38	36	842	136.85	33.88	102.97
1211	291	38	36	846	137.49	34.03	103.46
1215	291	38	36	850	138.13	34.19	103.94
1219	291	38	36	854	138.77	34.34	104.43
1223	291	38	36	858	139.42	34.50	104.92
1227	291	38	36	862	140.06	34.65	105.41
1231	291	38	36	866	140.70	34.80	105.90
1235	291	38	36	870	141.34	34.96	106.38
1239	291	38	36	874	141.98	35.11	106.87
1243	291	38	36	878	142.63	35.27	107.36
1247	291	38	36	882	143.27	35.42	107.85
1251	291	38	36	886	143.91	35.57	108.34
1255	291	38	36	890	144.55	35.73	108.82
1259	291	38	36	894	145.19	35.88	109.31
1263	291	38	36	898	145.84	36.04	109.80
1267	291	38	36	902	146.48	36.19	110.29
1271	291	38	36	906	147.12	36.34	110.78
1275	291	38	36	910	147.76	36.50	111.26
1279	291	38	36	914	148.40	36.65	111.75
1283	291	38	36	918	149.05	36.81	112.24
1287	291	38	36	922	149.69	36.96	112.73
1291	291	38	36	926	150.33	37.11	113.22
1295	291	38	36	930	150.97	37.27	113.70
1299	291	38	36	934	151.61	37.42	114.19
1303	291	38	36	938	152.26	37.58	114.68
1307	291	38	36	942	152.90	37.73	115.17
1311	291	38	36	946	153.54	37.88	115.66
1315	291	38	36	950	154.18	38.04	116.14
1319	291	38	36	954	154.82	38.19	116.63
1323	291	38	36	958	155.47	38.35	117.12
1327	291	38	36	962	156.11	38.50	117.61
1331	291	38	36	966	156.75	38.65	118.10
1335	291	38	36	970	157.39	38.81	118.58
1339	291	38	36	974	158.03	38.96	119.07
1343	291	38	36	978	158.68	39.12	119.56
1347	291	38	36	982	159.32	39.27	120.05
1351	291	38	36	986	159.96	39.42	120.54
1355	291	38	36	990	160.60	39.58	121.02
1359	291	38	36	994	161.24	39.73	121.51

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employers</i> Earnings Threshold, up to and including the UEL	Total of <i>employee's</i> and <i>employer's</i> contributions payable	Employee's contributions payable	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£	£	£	£ P	£ P	£ P
1363	291	38	36	998	161.89	39.89	122.00
1367	291	38	36	1002	162.53	40.04	122.49
1371	291	38	36	1006	163.17	40.19	122.98
1375	291	38	36	1010	163.81	40.35	123.46
1379	291	38	36	1014	164.45	40.50	123.95
1383	291	38	36	1018	165.10	40.66	124.44
1387	291	38	36	1022	165.74	40.81	124.93
1391	291	38	36	1026	166.38	40.96	125.42
1395	291	38	36	1030	167.02	41.12	125.90
1399	291	38	36	1034	167.66	41.27	126.39
1403	291	38	36	1038	168.31	41.43	126.88
1407	291	38	36	1042	168.95	41.58	127.37
1411	291	38	36	1046	169.59	41.73	127.86
1415	291	38	36	1050	170.23	41.89	128.34
1419	291	38	36	1054	170.87	42.04	128.83
1423	291	38	36	1058	171.52	42.20	129.32
1427	291	38	36	1062	172.16	42.35	129.81
1431	291	38	36	1066	172.80	42.50	130.30
1435	291	38	36	1070	173.44	42.66	130.78
1439	291	38	36	1074	174.08	42.81	131.27
1443	291	38	36	1078	174.73	42.97	131.76
1447	291	38	36	1082	175.37	43.12	132.25
1451	291	38	36	1086	176.01	43.27	132.74
1455	291	38	36	1090	176.65	43.43	133.22
1459	291	38	36	1094	177.29	43.58	133.71
1463	291	38	36	1098	177.94	43.74	134.20
1467	291	38	36	1102	178.58	43.89	134.69
1471	291	38	36	1106	179.22	44.04	135.18
1475	291	38	36	1110	179.86	44.20	135.66
1479	291	38	36	1114	180.50	44.35	136.15
1483	291	38	36	1118	181.15	44.51	136.64
1487	291	38	36	1122	181.79	44.66	137.13
1491	291	38	36	1126	182.43	44.81	137.62
1495	291	38	36	1130	183.07	44.97	138.10
1499	291	38	36	1134	183.71	45.12	138.59
1503	291	38	36	1138	184.36	45.28	139.08
1507	291	38	36	1142	185.00	45.43	139.57
1511	291	38	36	1146	185.64	45.58	140.06
1515	291	38	36	1150	186.28	45.74	140.54
1519	291	38	36	1154	186.92	45.89	141.03
1523	291	38	36	1158	187.57	46.05	141.52
1527	291	38	36	1162	188.21	46.20	142.01
1531	291	38	36	1166	188.85	46.35	142.50
1535	291	38	36	1170	189.49	46.51	142.98
1539	291	38	36	1174	190.13	46.66	143.47
1543	291	38	36	1178	190.78	46.82	143.96
1547	291	38	36	1182	191.42	46.97	144.45
1551	291	38	36	1186	192.06	47.12	144.94
1555	291	38	36	1190	192.70	47.28	145.42
1559	291	38	36	1194	193.34	47.43	145.91
1563	291	38	36	1198	193.99	47.59	146.40
1567	291	38	36	1202	194.63	47.74	146.89
1571	291	38	36	1206	195.27	47.89	147.38
1575	291	38	36	1210	195.91	48.05	147.86
1579	291	38	36	1214	196.55	48.20	148.35
1583	291	38	36	1218	197.20	48.36	148.84
1587	291	38	36	1222	197.84	48.51	149.33
1591	291	38	36	1226	198.48	48.66	149.82
1595	291	38	36	1230	199.12	48.82	150.30
1599	291	38	36	1234	199.76	48.97	150.79

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£	£	£	£ P	£ P	£ P
1603	291	38	36	1238	200.41	49.13	151.28
1607	291	38	36	1242	201.05	49.28	151.77
1611	291	38	36	1246	201.69	49.43	152.26
1615	291	38	36	1250	202.33	49.59	152.74
1619	291	38	36	1254	202.97	49.74	153.23
1623	291	38	36	1258	203.62	49.90	153.72
1627	291	38	36	1262	204.26	50.05	154.21
1631	291	38	36	1266	204.90	50.20	154.70
1635	291	38	36	1270	205.54	50.36	155.18
1639	291	38	36	1274	206.18	50.51	155.67
1643	291	38	36	1278	206.83	50.67	156.16
1647	291	38	36	1282	207.47	50.82	156.65
1651	291	38	36	1286	208.11	50.97	157.14
1655	291	38	36	1290	208.75	51.13	157.62
1659	291	38	36	1294	209.39	51.28	158.11
1663	291	38	36	1298	210.04	51.44	158.60
1667	291	38	36	1302	210.68	51.59	159.09
1671	291	38	36	1306	211.32	51.74	159.58
1675	291	38	36	1310	211.96	51.90	160.06
1679	291	38	36	1314	212.60	52.05	160.55
1683	291	38	36	1318	213.25	52.21	161.04
1687	291	38	36	1322	213.89	52.36	161.53
1691	291	38	36	1326	214.53	52.51	162.02
1695	291	38	36	1330	215.17	52.67	162.50
1699	291	38	36	1334	215.81	52.82	162.99
1703	291	38	36	1338	216.46	52.98	163.48
1707	291	38	36	1342	217.10	53.13	163.97
1711	291	38	36	1346	217.74	53.28	164.46
1715	291	38	36	1350	218.38	53.44	164.94
1719	291	38	36	1354	219.02	53.59	165.43
1723	291	38	36	1358	219.67	53.75	165.92
1727	291	38	36	1362	220.31	53.90	166.41
1731	291	38	36	1366	220.95	54.05	166.90
1735	291	38	36	1370	221.59	54.21	167.38
1739	291	38	36	1374	222.23	54.36	167.87
1743	291	38	36	1378	222.88	54.52	168.36
1747	291	38	36	1382	223.52	54.67	168.85
1751	291	38	36	1386	224.16	54.82	169.34
1755	291	38	36	1390	224.80	54.98	169.82
1759	291	38	36	1394	225.44	55.13	170.31
1763	291	38	36	1398	226.09	55.29	170.80
1767	291	38	36	1402	226.73	55.44	171.29
1771	291	38	36	1406	227.37	55.59	171.78
1775	291	38	36	1410	228.01	55.75	172.26
1779	291	38	36	1414	228.65	55.90	172.75
1783	291	38	36	1418	229.30	56.06	173.24
1787	291	38	36	1422	229.94	56.21	173.73
1791	291	38	36	1426	230.58	56.36	174.22
1795	291	38	36	1430	231.22	56.52	174.70
1799	291	38	36	1434	231.86	56.67	175.19
1803	291	38	36	1438	232.51	56.83	175.68
1807	291	38	36	1442	233.15	56.98	176.17
1811	291	38	36	1446	233.79	57.13	176.66
1815	291	38	36	1450	234.43	57.29	177.14
1819	291	38	36	1454	235.07	57.44	177.63
1823	291	38	36	1458	235.72	57.60	178.12
1827	291	38	36	1462	236.36	57.75	178.61
1831	291	38	36	1466	237.00	57.90	179.10
1835	291	38	36	1470	237.64	58.06	179.58
1839	291	38	36	1474	238.28	58.21	180.07

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employers</i> Earnings Threshold, up to and including the UEL	Total of <i>employee's</i> and <i>employer's</i> contributions payable	Employee's contributions payable	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£	£	£	£ P	£ P	£ P
1843	291	38	36	1478	238.93	58.37	180.56
1847	291	38	36	1482	239.57	58.52	181.05
1851	291	38	36	1486	240.21	58.67	181.54
1855	291	38	36	1490	240.85	58.83	182.02
1859	291	38	36	1494	241.49	58.98	182.51
1863	291	38	36	1498	242.14	59.14	183.00
1867	291	38	36	1502	242.78	59.29	183.49
1871	291	38	36	1506	243.42	59.44	183.98
1875	291	38	36	1510	244.06	59.60	184.46
1879	291	38	36	1514	244.70	59.75	184.95
1883	291	38	36	1518	245.35	59.91	185.44
1887	291	38	36	1522	245.99	60.06	185.93
1891	291	38	36	1526	246.63	60.21	186.42
1895	291	38	36	1530	247.27	60.37	186.90
1899	291	38	36	1534	247.91	60.52	187.39
1903	291	38	36	1538	248.56	60.68	187.88
1907	291	38	36	1542	249.20	60.83	188.37
1911	291	38	36	1546	249.84	60.98	188.86
1915	291	38	36	1550	250.48	61.14	189.34
1919	291	38	36	1554	251.12	61.29	189.83
1923	291	38	36	1558	251.77	61.45	190.32
1927	291	38	36	1562	252.41	61.60	190.81
1931	291	38	36	1566	253.05	61.75	191.30
1935	291	38	36	1570	253.69	61.91	191.78
1939	291	38	36	1574	254.33	62.06	192.27
1943	291	38	36	1578	254.98	62.22	192.76
1947	291	38	36	1582	255.62	62.37	193.25
1951	291	38	36	1586	256.26	62.52	193.74
1955	291	38	36	1590	256.90	62.68	194.22
1959	291	38	36	1594	257.54	62.83	194.71
1963	291	38	36	1598	258.19	62.99	195.20
1967	291	38	36	1602	258.83	63.14	195.69
1971	291	38	36	1606	259.47	63.29	196.18
1975	291	38	36	1610	260.11	63.45	196.66
1979	291	38	36	1614	260.75	63.60	197.15
1983	291	38	36	1618	261.40	63.76	197.64
1987	291	38	36	1622	262.04	63.91	198.13
1991	291	38	36	1626	262.68	64.06	198.62
1995	291	38	36	1630	263.32	64.22	199.10
1999	291	38	36	1634	263.96	64.37	199.59
2003	291	38	36	1638	264.61	64.53	200.08
2007	291	38	36	1642	265.25	64.68	200.57
2011	291	38	36	1646	265.89	64.83	201.06
2015	291	38	36	1650	266.53	64.99	201.54
2019	291	38	36	1654	267.17	65.14	202.03
2023	291	38	36	1658	267.82	65.30	202.52
2027	291	38	36	1662	268.46	65.45	203.01
2031	291	38	36	1666	269.10	65.60	203.50
2035	291	38	36	1670	269.74	65.76	203.98
2039	291	38	36	1674	270.38	65.91	204.47
2043	291	38	36	1678	271.03	66.07	204.96
2047	291	38	36	1682	271.67	66.22	205.45
2051	291	38	36	1686	272.31	66.37	205.94
2055	291	38	36	1690	272.95	66.53	206.42
2059	291	38	36	1694	273.59	66.68	206.91
2063	291	38	36	1698	274.24	66.84	207.40
2067	291	38	36	1702	274.88	66.99	207.89
2071	291	38	36	1706	275.52	67.14	208.38
2075	291	38	36	1710	276.16	67.30	208.86
2079	291	38	36	1714	276.80	67.45	209.35

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the UEL	Total of <i>employee's</i> and <i>employee's</i> contributions payable	Employee's contributions payable	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£	£	£	£ P	£ P	£ P
2083	291	38	36	1718	277.45	67.61	209.84
2087	291	38	36	1722	278.09	67.76	210.33
2091	291	38	36	1726	278.73	67.91	210.82
2095	291	38	36	1730	279.37	68.07	211.30
2099	291	38	36	1734	280.01	68.22	211.79
2103	291	38	36	1738	280.66	68.38	212.28
2107	291	38	36	1742	281.30	68.53	212.77
2111	291	38	36	1746	281.94	68.68	213.26
2115	291	38	36	1750	282.58	68.84	213.74
2119	291	38	36	1754	283.22	68.99	214.23
2123	291	38	36	1758	283.87	69.15	214.72
2127	291	38	36	1762	284.51	69.30	215.21
2131	291	38	36	1766	285.15	69.45	215.70
2135	291	38	36	1770	285.79	69.61	216.18
2139	291	38	36	1774	286.43	69.76	216.67
2143	291	38	36	1778	287.08	69.92	217.16
2147	291	38	36	1782	287.72	70.07	217.65
2151	291	38	36	1786	288.36	70.22	218.14
2155	291	38	36	1790	289.00	70.38	218.62
2159	291	38	36	1794	289.64	70.53	219.11
2163	291	38	36	1798	290.29	70.69	219.60
2167	291	38	36	1802	290.93	70.84	220.09
2171	291	38	36	1806	291.57	70.99	220.58
2175	291	38	36	1810	292.21	71.15	221.06
2179	291	38	36	1814	292.85	71.30	221.55
2183	291	38	36	1818	293.50	71.46	222.04
2187	291	38	36	1822	294.14	71.61	222.53
2191	291	38	36	1826	294.78	71.76	223.02
2195	291	38	36	1830	295.42	71.92	223.50
2199	291	38	36	1834	296.06	72.07	223.99
2203	291	38	36	1838	296.71	72.23	224.48
2207	291	38	36	1842	297.35	72.38	224.97
2211	291	38	36	1846	297.99	72.53	225.46
2215	291	38	36	1850	298.63	72.69	225.94
2219	291	38	36	1854	299.27	72.84	226.43
2223	291	38	36	1858	299.92	73.00	226.92
2227	291	38	36	1862	300.56	73.15	227.41
2231	291	38	36	1866	301.20	73.30	227.90
2235	291	38	36	1870	301.84	73.46	228.38
2239	291	38	36	1874	302.48	73.61	228.87
2243	291	38	36	1878	303.13	73.77	229.36
2247	291	38	36	1882	303.77	73.92	229.85
2251	291	38	36	1886	304.41	74.07	230.34
2255	291	38	36	1890	305.05	74.23	230.82
2259	291	38	36	1894	305.69	74.38	231.31
2263	291	38	36	1898	306.34	74.54	231.80
2267	291	38	36	1902	306.98	74.69	232.29
2271	291	38	36	1906	307.62	74.84	232.78
2275	291	38	36	1910	308.26	75.00	233.26
2279	291	38	36	1914	308.90	75.15	233.75
2283	291	38	36	1918	309.55	75.31	234.24
2287	291	38	36	1922	310.19	75.46	234.73
2291	291	38	36	1926	310.83	75.61	235.22
2295	291	38	36	1930	311.47	75.77	235.70
2299	291	38	36	1934	312.11	75.92	236.19
2303	291	38	36	1938	312.76	76.08	236.68
2307	291	38	36	1942	313.40	76.23	237.17
2311	291	38	36	1946	314.04	76.38	237.66
2315	291	38	36	1950	314.68	76.54	238.14
2319	291	38	36	1954	315.00	76.61	238.39

If the employee's gross pay is over £2319, go to page 61

# Weekly table for not contracted-out employer only contributions for use from 6 April 2000 to 5 April 2001

Contribution table letter

C

## Use this table for:

- employees who are State pension age or over, for whom you hold a valid certificate CA4140 or CF384
- employees for whom you hold form CA2700.

## Completing Deductions Working Sheet, form P11 or substitute:

- enter 'C' in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in columns 1e of the table to column 1e of form P11. You may copy the figures in columns 1a-1d of the table to columns 1a-1d of form P11 if you wish.

If the exact gross pay is not shown in the table, use the next smaller figure shown.

The figures in the left hand column of each table show steps between the Lower Earnings Limit and the Upper Earnings Limit. The National Insurance contributions liability for each step is calculated at the mid-point of the steps so you and your employee may pay slightly more or less than if you used the exact percentage method.

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of employer's contributions payable
1a	1b	1c	1d	1e	
£	£	£	£	£	£ P
Up to and including 66.99	No NIC Liability, make no entries on forms P11 and P14				
67	67	0	0	0	0.00
68	67	1	0	0	0.00
69	67	2	0	0	0.00
70	67	3	0	0	0.00
71	67	4	0	0	0.00
72	67	5	0	0	0.00
73	67	6	0	0	0.00
74	67	7	0	0	0.00
75	67	8	0	0	0.00
76	67	9	0	0	0.00
77	67	9	1	0	0.00
78	67	9	2	0	0.00
79	67	9	3	0	0.00
80	67	9	4	0	0.00
81	67	9	5	0	0.00
82	67	9	6	0	0.00
83	67	9	7	0	0.00
84	67	9	8	0	0.00
85	67	9	8	1	0.18
86	67	9	8	2	0.30
87	67	9	8	3	0.43
88	67	9	8	4	0.55
89	67	9	8	5	0.67
90	67	9	8	6	0.79
91	67	9	8	7	0.91
92	67	9	8	8	1.04
93	67	9	8	9	1.16
94	67	9	8	10	1.28
95	67	9	8	11	1.40
96	67	9	8	12	1.52
97	67	9	8	13	1.65
98	67	9	8	14	1.77
99	67	9	8	15	1.89
100	67	9	8	16	2.01
101	67	9	8	17	2.13

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL) <b>1a</b>	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold <b>1b</b>	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold <b>1c</b>	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL <b>1d</b>	Total of employer's contributions payable <b>1e</b>
£	£	£	£	£	£ P
102	67	9	8	18	2.26
103	67	9	8	19	2.38
104	67	9	8	20	2.50
105	67	9	8	21	2.62
106	67	9	8	22	2.74
107	67	9	8	23	2.87
108	67	9	8	24	2.99
109	67	9	8	25	3.11
110	67	9	8	26	3.23
111	67	9	8	27	3.35
112	67	9	8	28	3.48
113	67	9	8	29	3.60
114	67	9	8	30	3.72
115	67	9	8	31	3.84
116	67	9	8	32	3.96
117	67	9	8	33	4.09
118	67	9	8	34	4.21
119	67	9	8	35	4.33
120	67	9	8	36	4.45
121	67	9	8	37	4.57
122	67	9	8	38	4.70
123	67	9	8	39	4.82
124	67	9	8	40	4.94
125	67	9	8	41	5.06
126	67	9	8	42	5.18
127	67	9	8	43	5.31
128	67	9	8	44	5.43
129	67	9	8	45	5.55
130	67	9	8	46	5.67
131	67	9	8	47	5.79
132	67	9	8	48	5.92
133	67	9	8	49	6.04
134	67	9	8	50	6.16
135	67	9	8	51	6.28
136	67	9	8	52	6.40
137	67	9	8	53	6.53
138	67	9	8	54	6.65
139	67	9	8	55	6.77
140	67	9	8	56	6.89
141	67	9	8	57	7.01
142	67	9	8	58	7.14
143	67	9	8	59	7.26
144	67	9	8	60	7.38
145	67	9	8	61	7.50
146	67	9	8	62	7.62
147	67	9	8	63	7.75
148	67	9	8	64	7.87
149	67	9	8	65	7.99
150	67	9	8	66	8.11
151	67	9	8	67	8.23
152	67	9	8	68	8.36
153	67	9	8	69	8.48
154	67	9	8	70	8.60
155	67	9	8	71	8.72
156	67	9	8	72	8.84
157	67	9	8	73	8.97
158	67	9	8	74	9.09
159	67	9	8	75	9.21
160	67	9	8	76	9.33
161	67	9	8	77	9.45

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL) <b>1a</b>	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold <b>1b</b>	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold <b>1c</b>	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL <b>1d</b>	Total of employer's contributions payable <b>1e</b>
£	£	£	£	£	£ P
162	67	9	8	78	9.58
163	67	9	8	79	9.70
164	67	9	8	80	9.82
165	67	9	8	81	9.94
166	67	9	8	82	10.06
167	67	9	8	83	10.19
168	67	9	8	84	10.31
169	67	9	8	85	10.43
170	67	9	8	86	10.55
171	67	9	8	87	10.67
172	67	9	8	88	10.80
173	67	9	8	89	10.92
174	67	9	8	90	11.04
175	67	9	8	91	11.16
176	67	9	8	92	11.28
177	67	9	8	93	11.41
178	67	9	8	94	11.53
179	67	9	8	95	11.65
180	67	9	8	96	11.77
181	67	9	8	97	11.89
182	67	9	8	98	12.02
183	67	9	8	99	12.14
184	67	9	8	100	12.26
185	67	9	8	101	12.38
186	67	9	8	102	12.50
187	67	9	8	103	12.63
188	67	9	8	104	12.75
189	67	9	8	105	12.87
190	67	9	8	106	12.99
191	67	9	8	107	13.11
192	67	9	8	108	13.24
193	67	9	8	109	13.36
194	67	9	8	110	13.48
195	67	9	8	111	13.60
196	67	9	8	112	13.72
197	67	9	8	113	13.85
198	67	9	8	114	13.97
199	67	9	8	115	14.09
200	67	9	8	116	14.21
201	67	9	8	117	14.33
202	67	9	8	118	14.46
203	67	9	8	119	14.58
204	67	9	8	120	14.70
205	67	9	8	121	14.82
206	67	9	8	122	14.94
207	67	9	8	123	15.07
208	67	9	8	124	15.19
209	67	9	8	125	15.31
210	67	9	8	126	15.43
211	67	9	8	127	15.55
212	67	9	8	128	15.68
213	67	9	8	129	15.80
214	67	9	8	130	15.92
215	67	9	8	131	16.04
216	67	9	8	132	16.16
217	67	9	8	133	16.29
218	67	9	8	134	16.41
219	67	9	8	135	16.53
220	67	9	8	136	16.65
221	67	9	8	137	16.77

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL) <b>1a</b>	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold <b>1b</b>	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold <b>1c</b>	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL <b>1d</b>	Total of employer's contributions payable <b>1e</b>
£	£	£	£	£	£ P
222	67	9	8	138	16.90
223	67	9	8	139	17.02
224	67	9	8	140	17.14
225	67	9	8	141	17.26
226	67	9	8	142	17.38
227	67	9	8	143	17.51
228	67	9	8	144	17.63
229	67	9	8	145	17.75
230	67	9	8	146	17.87
231	67	9	8	147	17.99
232	67	9	8	148	18.12
233	67	9	8	149	18.24
234	67	9	8	150	18.36
235	67	9	8	151	18.48
236	67	9	8	152	18.60
237	67	9	8	153	18.73
238	67	9	8	154	18.85
239	67	9	8	155	18.97
240	67	9	8	156	19.09
241	67	9	8	157	19.21
242	67	9	8	158	19.34
243	67	9	8	159	19.46
244	67	9	8	160	19.58
245	67	9	8	161	19.70
246	67	9	8	162	19.82
247	67	9	8	163	19.95
248	67	9	8	164	20.07
249	67	9	8	165	20.19
250	67	9	8	166	20.31
251	67	9	8	167	20.43
252	67	9	8	168	20.56
253	67	9	8	169	20.68
254	67	9	8	170	20.80
255	67	9	8	171	20.92
256	67	9	8	172	21.04
257	67	9	8	173	21.17
258	67	9	8	174	21.29
259	67	9	8	175	21.41
260	67	9	8	176	21.53
261	67	9	8	177	21.65
262	67	9	8	178	21.78
263	67	9	8	179	21.90
264	67	9	8	180	22.02
265	67	9	8	181	22.14
266	67	9	8	182	22.26
267	67	9	8	183	22.39
268	67	9	8	184	22.51
269	67	9	8	185	22.63
270	67	9	8	186	22.75
271	67	9	8	187	22.87
272	67	9	8	188	23.00
273	67	9	8	189	23.12
274	67	9	8	190	23.24
275	67	9	8	191	23.36
276	67	9	8	192	23.48
277	67	9	8	193	23.61
278	67	9	8	194	23.73
279	67	9	8	195	23.85
280	67	9	8	196	23.97
281	67	9	8	197	24.09

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL) <b>1a</b>	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold <b>1b</b>	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold <b>1c</b>	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL <b>1d</b>	Total of employer's contributions payable <b>1e</b>
£	£	£	£	£	£ P
282	67	9	8	198	24.22
283	67	9	8	199	24.34
284	67	9	8	200	24.46
285	67	9	8	201	24.58
286	67	9	8	202	24.70
287	67	9	8	203	24.83
288	67	9	8	204	24.95
289	67	9	8	205	25.07
290	67	9	8	206	25.19
291	67	9	8	207	25.31
292	67	9	8	208	25.44
293	67	9	8	209	25.56
294	67	9	8	210	25.68
295	67	9	8	211	25.80
296	67	9	8	212	25.92
297	67	9	8	213	26.05
298	67	9	8	214	26.17
299	67	9	8	215	26.29
300	67	9	8	216	26.41
301	67	9	8	217	26.53
302	67	9	8	218	26.66
303	67	9	8	219	26.78
304	67	9	8	220	26.90
305	67	9	8	221	27.02
306	67	9	8	222	27.14
307	67	9	8	223	27.27
308	67	9	8	224	27.39
309	67	9	8	225	27.51
310	67	9	8	226	27.63
311	67	9	8	227	27.75
312	67	9	8	228	27.88
313	67	9	8	229	28.00
314	67	9	8	230	28.12
315	67	9	8	231	28.24
316	67	9	8	232	28.36
317	67	9	8	233	28.49
318	67	9	8	234	28.61
319	67	9	8	235	28.73
320	67	9	8	236	28.85
321	67	9	8	237	28.97
322	67	9	8	238	29.10
323	67	9	8	239	29.22
324	67	9	8	240	29.34
325	67	9	8	241	29.46
326	67	9	8	242	29.58
327	67	9	8	243	29.71
328	67	9	8	244	29.83
329	67	9	8	245	29.95
330	67	9	8	246	30.07
331	67	9	8	247	30.19
332	67	9	8	248	30.32
333	67	9	8	249	30.44
334	67	9	8	250	30.56
335	67	9	8	251	30.68
336	67	9	8	252	30.80
337	67	9	8	253	30.93
338	67	9	8	254	31.05
339	67	9	8	255	31.17
340	67	9	8	256	31.29
341	67	9	8	257	31.41

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL) <b>1a</b>	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold <b>1b</b>	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold <b>1c</b>	Earnings above the <i>employers</i> Earnings Threshold, up to and including the UEL <b>1d</b>	Total of employer's contributions payable <b>1e</b>
£	£	£	£	£	£ P
342	67	9	8	258	31.54
343	67	9	8	259	31.66
344	67	9	8	260	31.78
345	67	9	8	261	31.90
346	67	9	8	262	32.02
347	67	9	8	263	32.15
348	67	9	8	264	32.27
349	67	9	8	265	32.39
350	67	9	8	266	32.51
351	67	9	8	267	32.63
352	67	9	8	268	32.76
353	67	9	8	269	32.88
354	67	9	8	270	33.00
355	67	9	8	271	33.12
356	67	9	8	272	33.24
357	67	9	8	273	33.37
358	67	9	8	274	33.49
359	67	9	8	275	33.61
360	67	9	8	276	33.73
361	67	9	8	277	33.85
362	67	9	8	278	33.98
363	67	9	8	279	34.10
364	67	9	8	280	34.22
365	67	9	8	281	34.34
366	67	9	8	282	34.46
367	67	9	8	283	34.59
368	67	9	8	284	34.71
369	67	9	8	285	34.83
370	67	9	8	286	34.95
371	67	9	8	287	35.07
372	67	9	8	288	35.20
373	67	9	8	289	35.32
374	67	9	8	290	35.44
375	67	9	8	291	35.56
376	67	9	8	292	35.68
377	67	9	8	293	35.81
378	67	9	8	294	35.93
379	67	9	8	295	36.05
380	67	9	8	296	36.17
381	67	9	8	297	36.29
382	67	9	8	298	36.42
383	67	9	8	299	36.54
384	67	9	8	300	36.66
385	67	9	8	301	36.78
386	67	9	8	302	36.90
387	67	9	8	303	37.03
388	67	9	8	304	37.15
389	67	9	8	305	37.27
390	67	9	8	306	37.39
391	67	9	8	307	37.51
392	67	9	8	308	37.64
393	67	9	8	309	37.76
394	67	9	8	310	37.88
395	67	9	8	311	38.00
396	67	9	8	312	38.12
397	67	9	8	313	38.25
398	67	9	8	314	38.37
399	67	9	8	315	38.49
400	67	9	8	316	38.61
401	67	9	8	317	38.73

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL) <b>1a</b>	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold <b>1b</b>	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold <b>1c</b>	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL <b>1d</b>	Total of employer's contributions payable <b>1e</b>
£	£	£	£	£	£ P
402	67	9	8	318	38.86
403	67	9	8	319	38.98
404	67	9	8	320	39.10
405	67	9	8	321	39.22
406	67	9	8	322	39.34
407	67	9	8	323	39.47
408	67	9	8	324	39.59
409	67	9	8	325	39.71
410	67	9	8	326	39.83
411	67	9	8	327	39.95
412	67	9	8	328	40.08
413	67	9	8	329	40.20
414	67	9	8	330	40.32
415	67	9	8	331	40.44
416	67	9	8	332	40.56
417	67	9	8	333	40.69
418	67	9	8	334	40.81
419	67	9	8	335	40.93
420	67	9	8	336	41.05
421	67	9	8	337	41.18
422	67	9	8	338	41.30
423	67	9	8	339	41.42
424	67	9	8	340	41.54
425	67	9	8	341	41.66
426	67	9	8	342	41.78
427	67	9	8	343	41.91
428	67	9	8	344	42.03
429	67	9	8	345	42.15
430	67	9	8	346	42.27
431	67	9	8	347	42.39
432	67	9	8	348	42.52
433	67	9	8	349	42.64
434	67	9	8	350	42.76
435	67	9	8	351	42.88
436	67	9	8	352	43.00
437	67	9	8	353	43.13
438	67	9	8	354	43.25
439	67	9	8	355	43.37
440	67	9	8	356	43.49
441	67	9	8	357	43.61
442	67	9	8	358	43.74
443	67	9	8	359	43.86
444	67	9	8	360	43.98
445	67	9	8	361	44.10
446	67	9	8	362	44.22
447	67	9	8	363	44.35
448	67	9	8	364	44.47
449	67	9	8	365	44.59
450	67	9	8	366	44.71
451	67	9	8	367	44.83
452	67	9	8	368	44.96
453	67	9	8	369	45.08
454	67	9	8	370	45.20
455	67	9	8	371	45.32
456	67	9	8	372	45.44
457	67	9	8	373	45.57
458	67	9	8	374	45.69
459	67	9	8	375	45.81
460	67	9	8	376	45.93
461	67	9	8	377	46.05

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL) <b>1a</b>	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold <b>1b</b>	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold <b>1c</b>	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL <b>1d</b>	Total of employer's contributions payable <b>1e</b>
£	£	£	£	£	£ P
462	67	9	8	378	46.18
463	67	9	8	379	46.30
464	67	9	8	380	46.42
465	67	9	8	381	46.54
466	67	9	8	382	46.66
467	67	9	8	383	46.79
468	67	9	8	384	46.91
469	67	9	8	385	47.03
470	67	9	8	386	47.15
471	67	9	8	387	47.27
472	67	9	8	388	47.40
473	67	9	8	389	47.52
474	67	9	8	390	47.64
475	67	9	8	391	47.76
476	67	9	8	392	47.88
477	67	9	8	393	48.01
478	67	9	8	394	48.13
479	67	9	8	395	48.25
480	67	9	8	396	48.37
481	67	9	8	397	48.49
482	67	9	8	398	48.62
483	67	9	8	399	48.74
484	67	9	8	400	48.86
485	67	9	8	401	48.98
486	67	9	8	402	49.10
487	67	9	8	403	49.23
488	67	9	8	404	49.35
489	67	9	8	405	49.47
490	67	9	8	406	49.59
491	67	9	8	407	49.71
492	67	9	8	408	49.84
493	67	9	8	409	49.96
494	67	9	8	410	50.08
495	67	9	8	411	50.20
496	67	9	8	412	50.32
497	67	9	8	413	50.45
498	67	9	8	414	50.57
499	67	9	8	415	50.69
500	67	9	8	416	50.81
501	67	9	8	417	50.93
502	67	9	8	418	51.06
503	67	9	8	419	51.18
504	67	9	8	420	51.30
505	67	9	8	421	51.42
506	67	9	8	422	51.54
507	67	9	8	423	51.67
508	67	9	8	424	51.79
509	67	9	8	425	51.91
510	67	9	8	426	52.03
511	67	9	8	427	52.15
512	67	9	8	428	52.28
513	67	9	8	429	52.40
514	67	9	8	430	52.52
515	67	9	8	431	52.64
516	67	9	8	432	52.76
517	67	9	8	433	52.89
518	67	9	8	434	53.01
519	67	9	8	435	53.13
520	67	9	8	436	53.25
521	67	9	8	437	53.37

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL) <b>1a</b>	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold <b>1b</b>	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold <b>1c</b>	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL <b>1d</b>	Total of employer's contributions payable <b>1e</b>
£	£	£	£	£	£ P
522	67	9	8	438	53.50
523	67	9	8	439	53.62
524	67	9	8	440	53.74
525	67	9	8	441	53.86
526	67	9	8	442	53.98
527	67	9	8	443	54.11
528	67	9	8	444	54.23
529	67	9	8	445	54.35
530	67	9	8	446	54.47
531	67	9	8	447	54.59
532	67	9	8	448	54.72
533	67	9	8	449	54.84
534	67	9	8	450	54.96
535	67	9	8	451	55.02

If the employee's gross pay is over £535, go to page 61

# Monthly table for not contracted-out employer only contributions for use from 6 April 2000 to 5 April 2001

**C**

Contribution table letter

## Use this table for:

- employees who are State pension age or over, for whom you hold a valid certificate CA4140 or CF384
- employees for whom you hold form CA2700.

## Completing Deductions Working Sheet, form P11 or substitute:

- enter 'C' in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in columns 1e of the table to column 1e of form P11. You may copy the figures in columns 1a-1d of the table to columns 1a-1d of form P11 if you wish.

If the exact gross pay is not shown in the table, use the next smaller figure shown.

The figures in the left hand column of each table show steps between the Lower Earnings Limit and the Upper Earnings Limit. The National Insurance contributions liability for each step is calculated at the mid-point of the steps so you and your employee may pay slightly more or less than if you used the exact percentage method.

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of employer's contributions payable
1a	1b	1c	1d	1e	
£	£	£	£	£	£ P
Up to and including 290.99	No NIC Liability, make no entries on forms P11 and P14				
291	291	0	0	0	0.00
295	291	4	0	0	0.00
299	291	8	0	0	0.00
303	291	12	0	0	0.00
307	291	16	0	0	0.00
311	291	20	0	0	0.00
315	291	24	0	0	0.00
319	291	28	0	0	0.00
323	291	32	0	0	0.00
327	291	36	0	0	0.00
329	291	38	0	0	0.00
331	291	38	2	0	0.00
335	291	38	6	0	0.00
339	291	38	10	0	0.00
343	291	38	14	0	0.00
347	291	38	18	0	0.00
351	291	38	22	0	0.00
355	291	38	26	0	0.00
359	291	38	30	0	0.00
363	291	38	34	0	0.00
365	291	38	36	0	0.00
367	291	38	36	2	0.49
371	291	38	36	6	0.98
375	291	38	36	10	1.46
379	291	38	36	14	1.95
383	291	38	36	18	2.44
387	291	38	36	22	2.93
391	291	38	36	26	3.42
395	291	38	36	30	3.90
399	291	38	36	34	4.39
403	291	38	36	38	4.88
407	291	38	36	42	5.37
411	291	38	36	46	5.86
415	291	38	36	50	6.34
419	291	38	36	54	6.83

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL) <b>1a</b>	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold <b>1b</b>	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold <b>1c</b>	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL <b>1d</b>	Total of employer's contributions payable <b>1e</b>
£	£	£	£	£	£ P
423	291	38	36	58	7.32
427	291	38	36	62	7.81
431	291	38	36	66	8.30
435	291	38	36	70	8.78
439	291	38	36	74	9.27
443	291	38	36	78	9.76
447	291	38	36	82	10.25
451	291	38	36	86	10.74
455	291	38	36	90	11.22
459	291	38	36	94	11.71
463	291	38	36	98	12.20
467	291	38	36	102	12.69
471	291	38	36	106	13.18
475	291	38	36	110	13.66
479	291	38	36	114	14.15
483	291	38	36	118	14.64
487	291	38	36	122	15.13
491	291	38	36	126	15.62
495	291	38	36	130	16.10
499	291	38	36	134	16.59
503	291	38	36	138	17.08
507	291	38	36	142	17.57
511	291	38	36	146	18.06
515	291	38	36	150	18.54
519	291	38	36	154	19.03
523	291	38	36	158	19.52
527	291	38	36	162	20.01
531	291	38	36	166	20.50
535	291	38	36	170	20.98
539	291	38	36	174	21.47
543	291	38	36	178	21.96
547	291	38	36	182	22.45
551	291	38	36	186	22.94
555	291	38	36	190	23.42
559	291	38	36	194	23.91
563	291	38	36	198	24.40
567	291	38	36	202	24.89
571	291	38	36	206	25.38
575	291	38	36	210	25.86
579	291	38	36	214	26.35
583	291	38	36	218	26.84
587	291	38	36	222	27.33
591	291	38	36	226	27.82
595	291	38	36	230	28.30
599	291	38	36	234	28.79
603	291	38	36	238	29.28
607	291	38	36	242	29.77
611	291	38	36	246	30.26
615	291	38	36	250	30.74
619	291	38	36	254	31.23
623	291	38	36	258	31.72
627	291	38	36	262	32.21
631	291	38	36	266	32.70
635	291	38	36	270	33.18
639	291	38	36	274	33.67
643	291	38	36	278	34.16
647	291	38	36	282	34.65
651	291	38	36	286	35.14
655	291	38	36	290	35.62
659	291	38	36	294	36.11

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employers</i> Earnings Threshold, up to and including the UEL	Total of employer's contributions payable
	1a	1b	1c	1d	1e
£	£	£	£	£	£ P
663	291	38	36	298	36.60
667	291	38	36	302	37.09
671	291	38	36	306	37.58
675	291	38	36	310	38.06
679	291	38	36	314	38.55
683	291	38	36	318	39.04
687	291	38	36	322	39.53
691	291	38	36	326	40.02
695	291	38	36	330	40.50
699	291	38	36	334	40.99
703	291	38	36	338	41.48
707	291	38	36	342	41.97
711	291	38	36	346	42.46
715	291	38	36	350	42.94
719	291	38	36	354	43.43
723	291	38	36	358	43.92
727	291	38	36	362	44.41
731	291	38	36	366	44.90
735	291	38	36	370	45.38
739	291	38	36	374	45.87
743	291	38	36	378	46.36
747	291	38	36	382	46.85
751	291	38	36	386	47.34
755	291	38	36	390	47.82
759	291	38	36	394	48.31
763	291	38	36	398	48.80
767	291	38	36	402	49.29
771	291	38	36	406	49.78
775	291	38	36	410	50.26
779	291	38	36	414	50.75
783	291	38	36	418	51.24
787	291	38	36	422	51.73
791	291	38	36	426	52.22
795	291	38	36	430	52.70
799	291	38	36	434	53.19
803	291	38	36	438	53.68
807	291	38	36	442	54.17
811	291	38	36	446	54.66
815	291	38	36	450	55.14
819	291	38	36	454	55.63
823	291	38	36	458	56.12
827	291	38	36	462	56.61
831	291	38	36	466	57.10
835	291	38	36	470	57.58
839	291	38	36	474	58.07
843	291	38	36	478	58.56
847	291	38	36	482	59.05
851	291	38	36	486	59.54
855	291	38	36	490	60.02
859	291	38	36	494	60.51
863	291	38	36	498	61.00
867	291	38	36	502	61.49
871	291	38	36	506	61.98
875	291	38	36	510	62.46
879	291	38	36	514	62.95
883	291	38	36	518	63.44
887	291	38	36	522	63.93
891	291	38	36	526	64.42
895	291	38	36	530	64.90
899	291	38	36	534	65.39

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL) <b>1a</b>	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold <b>1b</b>	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold <b>1c</b>	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL <b>1d</b>	Total of employer's contributions payable <b>1e</b>
£	£	£	£	£	£ P
903	291	38	36	538	65.88
907	291	38	36	542	66.37
911	291	38	36	546	66.86
915	291	38	36	550	67.34
919	291	38	36	554	67.83
923	291	38	36	558	68.32
927	291	38	36	562	68.81
931	291	38	36	566	69.30
935	291	38	36	570	69.78
939	291	38	36	574	70.27
943	291	38	36	578	70.76
947	291	38	36	582	71.25
951	291	38	36	586	71.74
955	291	38	36	590	72.22
959	291	38	36	594	72.71
963	291	38	36	598	73.20
967	291	38	36	602	73.69
971	291	38	36	606	74.18
975	291	38	36	610	74.66
979	291	38	36	614	75.15
983	291	38	36	618	75.64
987	291	38	36	622	76.13
991	291	38	36	626	76.62
995	291	38	36	630	77.10
999	291	38	36	634	77.59
1003	291	38	36	638	78.08
1007	291	38	36	642	78.57
1011	291	38	36	646	79.06
1015	291	38	36	650	79.54
1019	291	38	36	654	80.03
1023	291	38	36	658	80.52
1027	291	38	36	662	81.01
1031	291	38	36	666	81.50
1035	291	38	36	670	81.98
1039	291	38	36	674	82.47
1043	291	38	36	678	82.96
1047	291	38	36	682	83.45
1051	291	38	36	686	83.94
1055	291	38	36	690	84.42
1059	291	38	36	694	84.91
1063	291	38	36	698	85.40
1067	291	38	36	702	85.89
1071	291	38	36	706	86.38
1075	291	38	36	710	86.86
1079	291	38	36	714	87.35
1083	291	38	36	718	87.84
1087	291	38	36	722	88.33
1091	291	38	36	726	88.82
1095	291	38	36	730	89.30
1099	291	38	36	734	89.79
1103	291	38	36	738	90.28
1107	291	38	36	742	90.77
1111	291	38	36	746	91.26
1115	291	38	36	750	91.74
1119	291	38	36	754	92.23
1123	291	38	36	758	92.72
1127	291	38	36	762	93.21
1131	291	38	36	766	93.70
1135	291	38	36	770	94.18
1139	291	38	36	774	94.67

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL) <b>1a</b>	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold <b>1b</b>	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employee's</i> Earnings Threshold <b>1c</b>	Earnings above the <i>employers</i> Earnings Threshold, up to and including the UEL <b>1d</b>	Total of employer's contributions payable <b>1e</b>
£	£	£	£	£	£ P
1143	291	38	36	778	95.16
1147	291	38	36	782	95.65
1151	291	38	36	786	96.14
1155	291	38	36	790	96.62
1159	291	38	36	794	97.11
1163	291	38	36	798	97.60
1167	291	38	36	802	98.09
1171	291	38	36	806	98.58
1175	291	38	36	810	99.06
1179	291	38	36	814	99.55
1183	291	38	36	818	100.04
1187	291	38	36	822	100.53
1191	291	38	36	826	101.02
1195	291	38	36	830	101.50
1199	291	38	36	834	101.99
1203	291	38	36	838	102.48
1207	291	38	36	842	102.97
1211	291	38	36	846	103.46
1215	291	38	36	850	103.94
1219	291	38	36	854	104.43
1223	291	38	36	858	104.92
1227	291	38	36	862	105.41
1231	291	38	36	866	105.90
1235	291	38	36	870	106.38
1239	291	38	36	874	106.87
1243	291	38	36	878	107.36
1247	291	38	36	882	107.85
1251	291	38	36	886	108.34
1255	291	38	36	890	108.82
1259	291	38	36	894	109.31
1263	291	38	36	898	109.80
1267	291	38	36	902	110.29
1271	291	38	36	906	110.78
1275	291	38	36	910	111.26
1279	291	38	36	914	111.75
1283	291	38	36	918	112.24
1287	291	38	36	922	112.73
1291	291	38	36	926	113.22
1295	291	38	36	930	113.70
1299	291	38	36	934	114.19
1303	291	38	36	938	114.68
1307	291	38	36	942	115.17
1311	291	38	36	946	115.66
1315	291	38	36	950	116.14
1319	291	38	36	954	116.63
1323	291	38	36	958	117.12
1327	291	38	36	962	117.61
1331	291	38	36	966	118.10
1335	291	38	36	970	118.58
1339	291	38	36	974	119.07
1343	291	38	36	978	119.56
1347	291	38	36	982	120.05
1351	291	38	36	986	120.54
1355	291	38	36	990	121.02
1359	291	38	36	994	121.51
1363	291	38	36	998	122.00
1367	291	38	36	1002	122.49
1371	291	38	36	1006	122.98
1375	291	38	36	1010	123.46
1379	291	38	36	1014	123.95

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of employer's contributions payable
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>
£	£	£	£	£	£ P
1383	291	38	36	1018	124.44
1387	291	38	36	1022	124.93
1391	291	38	36	1026	125.42
1395	291	38	36	1030	125.90
1399	291	38	36	1034	126.39
1403	291	38	36	1038	126.88
1407	291	38	36	1042	127.37
1411	291	38	36	1046	127.86
1415	291	38	36	1050	128.34
1419	291	38	36	1054	128.83
1423	291	38	36	1058	129.32
1427	291	38	36	1062	129.81
1431	291	38	36	1066	130.30
1435	291	38	36	1070	130.78
1439	291	38	36	1074	131.27
1443	291	38	36	1078	131.76
1447	291	38	36	1082	132.25
1451	291	38	36	1086	132.74
1455	291	38	36	1090	133.22
1459	291	38	36	1094	133.71
1463	291	38	36	1098	134.20
1467	291	38	36	1102	134.69
1471	291	38	36	1106	135.18
1475	291	38	36	1110	135.66
1479	291	38	36	1114	136.15
1483	291	38	36	1118	136.64
1487	291	38	36	1122	137.13
1491	291	38	36	1126	137.62
1495	291	38	36	1130	138.10
1499	291	38	36	1134	138.59
1503	291	38	36	1138	139.08
1507	291	38	36	1142	139.57
1511	291	38	36	1146	140.06
1515	291	38	36	1150	140.54
1519	291	38	36	1154	141.03
1523	291	38	36	1158	141.52
1527	291	38	36	1162	142.01
1531	291	38	36	1166	142.50
1535	291	38	36	1170	142.98
1539	291	38	36	1174	143.47
1543	291	38	36	1178	143.96
1547	291	38	36	1182	144.45
1551	291	38	36	1186	144.94
1555	291	38	36	1190	145.42
1559	291	38	36	1194	145.91
1563	291	38	36	1198	146.40
1567	291	38	36	1202	146.89
1571	291	38	36	1206	147.38
1575	291	38	36	1210	147.86
1579	291	38	36	1214	148.35
1583	291	38	36	1218	148.84
1587	291	38	36	1222	149.33
1591	291	38	36	1226	149.82
1595	291	38	36	1230	150.30
1599	291	38	36	1234	150.79
1603	291	38	36	1238	151.28
1607	291	38	36	1242	151.77
1611	291	38	36	1246	152.26
1615	291	38	36	1250	152.74
1619	291	38	36	1254	153.23

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL) <b>1a</b>	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold <b>1b</b>	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employee's</i> Earnings Threshold <b>1c</b>	Earnings above the <i>employers</i> Earnings Threshold, up to and including the UEL <b>1d</b>	Total of employer's contributions payable <b>1e</b>
£	£	£	£	£	£ P
1623	291	38	36	1258	153.72
1627	291	38	36	1262	154.21
1631	291	38	36	1266	154.70
1635	291	38	36	1270	155.18
1639	291	38	36	1274	155.67
1643	291	38	36	1278	156.16
1647	291	38	36	1282	156.65
1651	291	38	36	1286	157.14
1655	291	38	36	1290	157.62
1659	291	38	36	1294	158.11
1663	291	38	36	1298	158.60
1667	291	38	36	1302	159.09
1671	291	38	36	1306	159.58
1675	291	38	36	1310	160.06
1679	291	38	36	1314	160.55
1683	291	38	36	1318	161.04
1687	291	38	36	1322	161.53
1691	291	38	36	1326	162.02
1695	291	38	36	1330	162.50
1699	291	38	36	1334	162.99
1703	291	38	36	1338	163.48
1707	291	38	36	1342	163.97
1711	291	38	36	1346	164.46
1715	291	38	36	1350	164.94
1719	291	38	36	1354	165.43
1723	291	38	36	1358	165.92
1727	291	38	36	1362	166.41
1731	291	38	36	1366	166.90
1735	291	38	36	1370	167.38
1739	291	38	36	1374	167.87
1743	291	38	36	1378	168.36
1747	291	38	36	1382	168.85
1751	291	38	36	1386	169.34
1755	291	38	36	1390	169.82
1759	291	38	36	1394	170.31
1763	291	38	36	1398	170.80
1767	291	38	36	1402	171.29
1771	291	38	36	1406	171.78
1775	291	38	36	1410	172.26
1779	291	38	36	1414	172.75
1783	291	38	36	1418	173.24
1787	291	38	36	1422	173.73
1791	291	38	36	1426	174.22
1795	291	38	36	1430	174.70
1799	291	38	36	1434	175.19
1803	291	38	36	1438	175.68
1807	291	38	36	1442	176.17
1811	291	38	36	1446	176.66
1815	291	38	36	1450	177.14
1819	291	38	36	1454	177.63
1823	291	38	36	1458	178.12
1827	291	38	36	1462	178.61
1831	291	38	36	1466	179.10
1835	291	38	36	1470	179.58
1839	291	38	36	1474	180.07
1843	291	38	36	1478	180.56
1847	291	38	36	1482	181.05
1851	291	38	36	1486	181.54
1855	291	38	36	1490	182.02
1859	291	38	36	1494	182.51

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold	Earnings above the <i>employers</i> Earnings Threshold, up to and including the UEL	Total of employer's contributions payable
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>
£	£	£	£	£	£ P
1863	291	38	36	1498	183.00
1867	291	38	36	1502	183.49
1871	291	38	36	1506	183.98
1875	291	38	36	1510	184.46
1879	291	38	36	1514	184.95
1883	291	38	36	1518	185.44
1887	291	38	36	1522	185.93
1891	291	38	36	1526	186.42
1895	291	38	36	1530	186.90
1899	291	38	36	1534	187.39
1903	291	38	36	1538	187.88
1907	291	38	36	1542	188.37
1911	291	38	36	1546	188.86
1915	291	38	36	1550	189.34
1919	291	38	36	1554	189.83
1923	291	38	36	1558	190.32
1927	291	38	36	1562	190.81
1931	291	38	36	1566	191.30
1935	291	38	36	1570	191.78
1939	291	38	36	1574	192.27
1943	291	38	36	1578	192.76
1947	291	38	36	1582	193.25
1951	291	38	36	1586	193.74
1955	291	38	36	1590	194.22
1959	291	38	36	1594	194.71
1963	291	38	36	1598	195.20
1967	291	38	36	1602	195.69
1971	291	38	36	1606	196.18
1975	291	38	36	1610	196.66
1979	291	38	36	1614	197.15
1983	291	38	36	1618	197.64
1987	291	38	36	1622	198.13
1991	291	38	36	1626	198.62
1995	291	38	36	1630	199.10
1999	291	38	36	1634	199.59
2003	291	38	36	1638	200.08
2007	291	38	36	1642	200.57
2011	291	38	36	1646	201.06
2015	291	38	36	1650	201.54
2019	291	38	36	1654	202.03
2023	291	38	36	1658	202.52
2027	291	38	36	1662	203.01
2031	291	38	36	1666	203.50
2035	291	38	36	1670	203.98
2039	291	38	36	1674	204.47
2043	291	38	36	1678	204.96
2047	291	38	36	1682	205.45
2051	291	38	36	1686	205.94
2055	291	38	36	1690	206.42
2059	291	38	36	1694	206.91
2063	291	38	36	1698	207.40
2067	291	38	36	1702	207.89
2071	291	38	36	1706	208.38
2075	291	38	36	1710	208.86
2079	291	38	36	1714	209.35
2083	291	38	36	1718	209.84
2087	291	38	36	1722	210.33
2091	291	38	36	1726	210.82
2095	291	38	36	1730	211.30
2099	291	38	36	1734	211.79

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL) <b>1a</b>	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold <b>1b</b>	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employee's</i> Earnings Threshold <b>1c</b>	Earnings above the <i>employers</i> Earnings Threshold, up to and including the UEL <b>1d</b>	Total of employer's contributions payable <b>1e</b>
£	£	£	£	£	£ P
2103	291	38	36	1738	212.28
2107	291	38	36	1742	212.77
2111	291	38	36	1746	213.26
2115	291	38	36	1750	213.74
2119	291	38	36	1754	214.23
2123	291	38	36	1758	214.72
2127	291	38	36	1762	215.21
2131	291	38	36	1766	215.70
2135	291	38	36	1770	216.18
2139	291	38	36	1774	216.67
2143	291	38	36	1778	217.16
2147	291	38	36	1782	217.65
2151	291	38	36	1786	218.14
2155	291	38	36	1790	218.62
2159	291	38	36	1794	219.11
2163	291	38	36	1798	219.60
2167	291	38	36	1802	220.09
2171	291	38	36	1806	220.58
2175	291	38	36	1810	221.06
2179	291	38	36	1814	221.55
2183	291	38	36	1818	222.04
2187	291	38	36	1822	222.53
2191	291	38	36	1826	223.02
2195	291	38	36	1830	223.50
2199	291	38	36	1834	223.99
2203	291	38	36	1838	224.48
2207	291	38	36	1842	224.97
2211	291	38	36	1846	225.46
2215	291	38	36	1850	225.94
2219	291	38	36	1854	226.43
2223	291	38	36	1858	226.92
2227	291	38	36	1862	227.41
2231	291	38	36	1866	227.90
2235	291	38	36	1870	228.38
2239	291	38	36	1874	228.87
2243	291	38	36	1878	229.36
2247	291	38	36	1882	229.85
2251	291	38	36	1886	230.34
2255	291	38	36	1890	230.82
2259	291	38	36	1894	231.31
2263	291	38	36	1898	231.80
2267	291	38	36	1902	232.29
2271	291	38	36	1906	232.78
2275	291	38	36	1910	233.26
2279	291	38	36	1914	233.75
2283	291	38	36	1918	234.24
2287	291	38	36	1922	234.73
2291	291	38	36	1926	235.22
2295	291	38	36	1930	235.70
2299	291	38	36	1934	236.19
2303	291	38	36	1938	236.68
2307	291	38	36	1942	237.17
2311	291	38	36	1946	237.66
2315	291	38	36	1950	238.14
2319	291	38	36	1954	238.39

If the employee's gross pay is over £2319, go to page 61

# Working out employer's contributions due on earnings above the Upper Earnings Limit

The last figure in the left hand column in each table is the Upper Earnings Limit (£535 in the weekly tables or £2319 in the monthly tables). This is because employee's contributions are not payable on earnings above the Upper Earnings Limit. However, employer's contributions are still payable.

To work out employer's contributions due on earnings above the Upper Earnings Limit:

Step	Action	Example (based on Table A with total monthly earnings of £4479.29)												
1	subtract the upper earnings limit figure from the total gross pay	$£4479.29 - £2319 = £2160.29$												
2	round the answer down to the nearest whole £	Rounded down to £2160												
3	look this figure up in the 'additional gross pay table' on page 62	Look up £2160												
4	if the figure is not shown in the table, build up to it by adding together as few entries as possible	<table border="1"> <thead> <tr> <th>Amount</th> <th>Employer's contributions</th> </tr> </thead> <tbody> <tr> <td>£2000</td> <td>£244.00</td> </tr> <tr> <td>£100</td> <td>£12.20</td> </tr> <tr> <td>£60</td> <td>£7.32</td> </tr> <tr> <td><b>Total</b></td> <td><b>£263.52</b></td> </tr> </tbody> </table>	Amount	Employer's contributions	£2000	£244.00	£100	£12.20	£60	£7.32	<b>Total</b>	<b>£263.52</b>		
Amount	Employer's contributions													
£2000	£244.00													
£100	£12.20													
£60	£7.32													
<b>Total</b>	<b>£263.52</b>													
5	add the employer's contributions worked out to the total contributions due for earnings at the upper Earnings Limit - column 1e of the main table	<b>Total payable by employee and employer is:</b> £263.52 (further employer NICs) + £437.39 (due for employer and employee on earnings at UEL) = <b>£700.91</b>												
6	record the figure resulting from Step 5 in column 1e of form P11	<b>On form P11 record:</b> <table border="1"> <thead> <tr> <th>Col 1a</th> <th>Col 1b</th> <th>Col 1c</th> <th>Col 1d</th> <th>Col 1e</th> <th>Col 1f</th> </tr> </thead> <tbody> <tr> <td>291</td> <td>38</td> <td>36</td> <td>1954</td> <td>700.91</td> <td>199.00</td> </tr> </tbody> </table>	Col 1a	Col 1b	Col 1c	Col 1d	Col 1e	Col 1f	291	38	36	1954	700.91	199.00
Col 1a	Col 1b	Col 1c	Col 1d	Col 1e	Col 1f									
291	38	36	1954	700.91	199.00									

## Additional gross pay table

Earnings on which contributions payable 1a £	Total employer's contributions payable 1b £
1	0.12
2	0.24
3	0.37
4	0.49
5	0.61
6	0.73
7	0.85
8	0.98
9	1.10
10	1.22
11	1.34
12	1.46
13	1.59
14	1.71
15	1.83
16	1.95
17	2.07
18	2.20
19	2.32
20	2.44
21	2.56
22	2.68
23	2.81
24	2.93
25	3.05
26	3.17
27	3.29
28	3.42
29	3.54
30	3.66
31	3.78
32	3.90
33	4.03
34	4.15
35	4.27
36	4.39
37	4.51
38	4.64
39	4.76
40	4.88
41	5.00
42	5.12
43	5.25
44	5.37
45	5.49
46	5.61
47	5.73
48	5.86
49	5.98
50	6.10
51	6.22
52	6.34
53	6.47
54	6.59
55	6.71

Earnings on which contributions payable 1a £	Total employer's contributions payable 1b £
56	6.83
57	6.95
58	7.08
59	7.20
60	7.32
61	7.44
62	7.56
63	7.69
64	7.81
65	7.93
66	8.05
67	8.17
68	8.30
69	8.42
70	8.54
71	8.66
72	8.78
73	8.91
74	9.03
75	9.15
76	9.27
77	9.39
78	9.52
79	9.64
80	9.76
81	9.88
82	10.00
83	10.13
84	10.25
85	10.37
86	10.49
87	10.61
88	10.74
89	10.86
90	10.98
91	11.10
92	11.22
93	11.35
94	11.47
95	11.59
96	11.71
97	11.83
98	11.96
99	12.08
100	12.20
200	24.40
300	36.60
400	48.80
500	61.00
600	73.20
700	85.40
800	97.60
900	109.80
1000	122.00
2000	244.00

Earnings on which contributions payable 1a £	Total employer's contributions payable 1b £
3000	366.00
4000	488.00
5000	610.00
6000	732.00
7000	854.00
8000	976.00
9000	1098.00
10000	1220.00
20000	2440.00
30000	3660.00
40000	4880.00
50000	6100.00
60000	7320.00
70000	8540.00
80000	9760.00
90000	10980.00
100000	12200.00

This leaflet gives general guidance only and should not be treated as a complete and authoritative statement of the law.

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